

Ruth Nettles

From: Michele Parks [michele@RSBattorneys.com]
Sent: Thursday, October 30, 2008 5:30 PM
To: Filings@psc.state.fl.us
Cc: Rick Wright; Keino Young; PCHRISTENSEN@PSC.STATE.FL.US; jphoy@uiwater.com; Patrick Flynn; Deborah Swain
Subject: Docket No. 070693-WS; Lake Utility Services, Inc.
Attachments: PSC Clerk 25 (Response to Staff's 4th Data Request).ltr.pdf

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- b. Docket No.: 070693-WS; Lake Utility Services, Inc.'s Application for Water and Wastewater Rate Increase in Lake County, Florida
- c. Lake Utility Services, Inc.
- d. 2 page responsive letter/68 pages of responsive documents (total pages 70)
- e. Lake Utility Services, Inc.'s Response to Staff's Fourth Data Request

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REPLY TO CENTRAL FLORIDA OFFICE

October 30, 2008

E-FILING

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 070693-WS; Lake Utility Services, Inc.'s Application for Water and Wastewater Rate Increase in Lake County, Florida
Our File No.: 30057.148

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is the response of Lake Utility Services, Inc., ("LUSI" or the "Utility") to Staff's Fourth Data Request dated October 8, 2008.

Staff has requested the following information to complete its review of the Application:

1. Please provide revised MFR schedules incorporating the audit findings from Staff's audit reports dated August 22, 2008 and September 18, 2008 that the company is in agreement with. Please provide all supporting calculations with the revised MFR schedules.

RESPONSE: Please see the attached revised rate base schedules, attached hereto as Attachments A through D, incorporating those findings that the Utility agreed to in its response to Staff's Audit Report. Included with the schedules is the calculation of depreciation expense to indicate the adjustments that would have to be made to the expense associated with the revisions to plant and CIAC. Also, included are workpapers supporting the revisions as well as indicating further revisions to O&M expenses resulting from the reclassification of capital assets to O&M expenses.

2. Please explain why the company reports no increases on Schedule A-12, Schedule of Contributions in Aid of Construction, pages 3 of 4 and 4 of 4, even though the company

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is forecasting additions to plant in service for 2007, 2008, and 2009 for both water and wastewater.

RESPONSE: Typically, the Utility requires the developers to prepay for capacity when new developer agreements are executed.

3. Please provide bills, ERCs and water consumption information by customer class and meter size, for each month during the period July 2007 through the present. This information should be provided for: 1) the area excluding Lake Groves; and 2) Lake Groves. Please provide the information in the format below, and consistent with the format utilized by the utility in response to staff's first data request.

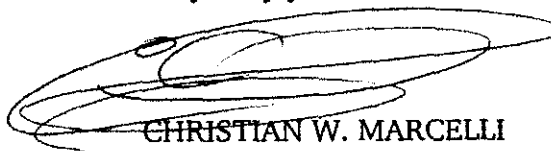
RESPONSE: Please see the attached, "Response to Item 3 of Staff's First Data Request."

4. Please provide bills, ERCs and wastewater consumption information, by customer class and meter size, for each month during the period July 2007 through the present. The residential wastewater gallons sold should represent the capped volume sold. Please provide the information in the format below, and consistent with the format utilized by the utility in response to staff's first data request, item 20.

RESPONSE: Please see the attached, "Response to Item 4 of Staff's First Data Request."

Should you have any questions or concerns regarding this filing, please do not hesitate to give me a call.

Very truly yours,



CHRISTIAN W. MARCELLI
Of Counsel

CM/tlc
Enclosures

cc: Richard Wright, Div. of Competitive Markets & Enforcement (w/encs.) (via e-mail)
Keino Young, Esquire, Office of the General Counsel (w/encs.) (via e-mail)
Patricia Christensen, Esquire, Office of Public Counsel (w/encs.) (via e-mail)
John Hoy, Chief Regulatory Officer (w/encs.) (via e-mail)
Patrick C. Flynn, Regional Director (w/encs.) (via e-mail)
Ms. Deborah Swain (w/encs.) (via e-mail)

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Schedule of Water Rate Base

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09
 Interim Final
 Historic Projected

Florida Public Service Commission
 REVISIONS PER SELECTED AUDIT FINDINGS
 Schedule: A-1
 Page 1 of 1
 Preparer: John Hoy

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant

Line No.	Description	(1)	(4)	(6)	(8)	(9)
			Historical Test Year 6/30/07	Intermediate Year 6/30/08	Projected Test Year 6/30/09	Supporting Schedule(s)
			Adjusted Average Balance	Adjusted Average Balance	Adjusted Average Balance	
1	Utility Plant in Service		22,974,006	30,000,782	33,264,078	A-5, A-3
2						
3	Utility Land & Land Rights		118,063	120,854	120,854	A-5, A-3
4						
5	Less: Non-Used & Useful Plant		0	0	0	A-7, A-3
6						
7	Construction Work in Progress		0	0	0	-
8						
9	Less: Accumulated Depreciation		(3,107,516)	(3,818,238)	(4,827,999)	A-9, A-3
10						
11	Less: CIAC		(14,714,921)	(15,149,109)	(15,149,109)	A-12
12						
13	Accumulated Amortization of CIAC		2,593,263	2,972,922	3,343,994	A-14
14						
15	Acquisition Adjustments		0	0	0	-
16						
17	Accum. Amort. of Acq. Adjustments		0	0	0	-
18						
19	Advances For Construction		(38,400)	(38,400)	(38,400)	A-16
20						
21	Working Capital Allowance		<u>211,284</u>	<u>211,284</u>	<u>211,284</u>	A-17, A-3
22						
23	Total Rate Base		<u>8,035,778</u>	<u>14,300,095</u>	<u>16,924,702</u>	

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Schedule of Wastewater Rate Base

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09
 Interim [] Final [X]
 Historic [X] Projected [X]

Florida Public Service Commission
 REVISIONS PER SELECTED AUDIT FINDINGS
 Schedule: A-2
 Page 1 of 1
 Preparer: John Hoy

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported

Line No.	(1) Description	(4)	(6)	(8)	(9)
		Historical Base Year 6/30/07 Adjusted Average Balance	Intermediate Test Year 6/30/08 Adjusted Average Balance	Projected Test Year 6/30/09 Adjusted Average Balance	Supporting Schedule(s)
1	Utility Plant in Service	8,596,929	10,446,378	17,928,374	A-6, A-3
2					
3	Utility Land & Land Rights	32,416	32,416	32,416	A-6
4					
5	Less: Non-Used & Useful Plant (net)	0	(898,865)	(1,457,971)	A-7, A-3
6					
7	Construction Work In Progress	0	0	0	-
8					
9	Less: Accumulated Depreciation	(1,802,425)	(2,096,384)	(2,654,491)	A-10, A-3
10					
11	Less: CIAC	(5,994,444)	(6,020,378)	(6,020,378)	A-12
12					
13	Accumulated Amortization of CIAC	1,123,005	1,301,547	1,491,191	A-14
14					
15	Acquisition Adjustments	0	0	0	-
16					
17	Accum. Amort. of Acq. Adjustments	0	0	0	-
18					
19	Advances For Construction	0	0	0	A-16
20					
21	Working Capital Allowance	<u>70,035</u>	<u>70,035</u>	<u>70,035</u>	A-17
22					
23	Total Rate Base	<u>2,025,515</u>	<u>2,834,749</u>	<u>9,389,176</u>	

Schedule of Water Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission
REVISIONS PER SELECTED AUDIT FINDINGS

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09
Historic [X] Projected [X]

Schedule: A-5
Page 1 of 4
Preparer: John Hoy

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Historical Base Year 6/30/07		(4) Amount	(5) Intermediate Year 6/30/08		(7) Amount	(8) Projected Year 6/30/09		(10) Amount
		Adjusted Average Bal.	(3) Non-Used & Useful %		Adjusted Average Bal.	(6) Non-Used & Useful %		Adjusted Average Bal.	(9) Non-Used & Useful %	
1	INTANGIBLE PLANT									
2	301.1 Organization	27,208			27,208			27,208		
3	302.1 Franchises	22,331			22,331			22,331		
4	339.1 Other Plant & Misc. Equipment	-			-			-		
5	SOURCE OF SUPPLY AND PUMPING PLANT									
6	303.2 Land & Land Rights	(327,094)			(327,094)			(327,094)		
7	304.2 Structures & Improvements	92,921			98,561			98,561		
8	305.2 Collect. & Impound. Reservoirs	-			-			-		
9	306.2 Lake, River & Other Intakes	-			-			-		
10	307.2 Wells & Springs	1,847,989			2,276,559			2,276,559		
11	308.2 Infiltration Galleries & Tunnels	-			-			-		
12	309.2 Supply Mains	39,121			39,121			192,198		
13	310.2 Power Generation Equipment	40,219			52,884			67,659		
14	311.2 Pumping Equipment	361,861			449,521			742,982		
15	339.2 Other Plant & Misc. Equipment	-			-			-		
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	443,475			443,475			443,475		
18	304.3 Structures & Improvements	1,930,246			4,379,967			5,427,286		
19	310.3 Power Generation Equipment	-			228,433			406,273		
20	311.3 Pumping Equipment - WTP	-			138,203			240,835		
21	320.3 Water Treatment Equipment	285,413			1,217,072			1,796,779		
22	339.3 Other Plant & Misc. Equipment	-			-			-		
23	TRANSMISSION & DISTRIBUTION PLANT									
24	303.4 Land & Land Rights	-			-			-		
25	304.4 Structures & Improvements	-			-			-		
26	330.4 Distr. Reservoirs & Standpipes	2,878,425			3,197,873			3,510,691		
27	331.4 Transm. & Distribution Mains	12,062,095			13,708,311			14,021,681		
28	333.4 Services	1,710,460			1,748,303			1,748,303		
29	334.4 Meters & Meter Installations	356,605			376,320			376,320		
30	335.4 Hydrants	696,731			715,513			715,513		
31	339.4 Other Plant & Misc. Equipment	-			-			-		
32	GENERAL PLANT									
33	303.5 Land & Land Rights	(1,079)			(1,079)			(1,079)		
34	304.5 Structures & Improvements	16,539			16,539			16,539		
35	340.5 Office Furniture & Equipment	2,152			2,453			2,453		
36	341.5 Transportation Equipment	-			(16,974)			(16,974)		
37	342.5 Stores Equipment	-			-			-		
38	343.5 Tools, Shop & Garage Equipment	56,228			62,041			62,041		
39	344.5 Laboratory Equipment	6,533			6,533			6,533		
40	345.5 Power Operated Equipment	-			-			-		
41	346.5 Communication Equipment	(1,871)			(1,871)			(1,871)		
42	347.5 Miscellaneous Equipment	-			-			-		
43	348.5 Other Tangible Plant	700			700			700		
44										
45	SUB-TOTAL	22,547,208	N/A	N/A	28,660,903	N/A	N/A	31,855,902	N/A	N/A
46										
47	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8952%									
48	303.5 Land & Land Rights	2,761			5,552			5,552		
49	304.5 Structures & Improvements	78,552			158,653			158,653		
50	340.5 Office Furniture & Equipment	92,059			549,416			817,713		
51	341.5 Transportation Equipment	220,188			327,811			327,811		
52	343.5 Tools, Shop & Garage Equipment	610			610			610		
53	346.5 Communication Equipment	11,050			21,534			21,534		
54	348.5 Other Tangible Plant	120,135			197,157			197,157		
55	ADJUSTMENT PER 2008 AFFILIATE AUDIT									
56	FINDING # 1	19,506								
57	SUB-TOTAL ALLOCATIONS	544,861	N/A	N/A	1,260,733	N/A	N/A	1,529,030	N/A	N/A
58	TOTAL	23,092,069	N/A	N/A	30,121,636	N/A	N/A	33,384,932	N/A	N/A

Schedule of Water Plant In Service By Primary Account
Test Year Average Balance

Florida Public Service Commission
REVISIONS PER SELECTED AUDIT FINDINGS
Schedule: A-4
Page 2 of 4
Preparer: John Hoy

Company: Lake Utility Services, Inc.
Docket No.: 070693-WFS
Schedule Year Ended: 06/30/07
Historic [X] Projected []

Explanation: Provide month ending balances for each month of the
test year and the ending balance for the prior year.

Recap Schedules: A-1, A-4

Table with 21 columns for months (Jul-Dec, Jan-Jun, Average) and 9 columns for adjustments and allocations. Rows include categories like INTANGIBLE PLANT, WATER TREATMENT PLANT, and GENERAL PLANT, ending with SUB-TOTAL and ADJUSTMENT PER 2006 AFFILIATE AUDIT FINDING # 1.

LAKE UTILITY SERVICES, INC. - WATER - PROJECTED 6/30/08 - CALCULATION OF DEPRECIATION EXPENSE BASED ON CORRESPONDING MONTHLY PLANT BALANCE - WORKPAPER (NOT PART OF MFRs)

Line No.	(1) Account No. and Name	(2) PSC life in years	(3) Yearly Deprec Rate	(4) PSC Monthly Rate	(5) 2007 Jul	(6) 2007 Aug	(7) 2007 Sept	(8) 2007 Oct	(9) 2007 Nov	(10) 2007 Dec	(11) 2008 Jan	(12) 2008 Feb	(13) 2008 Mar	(14) 2008 Apr	(15) 2008 May	(16) 2008 Jun	(17) LUSI TOTAL	(18) Allocated Depreciation	(19) Total Depreciation Expense
1	INTANGIBLE PLANT																		
2	301.1 Organization	40	0.025	0.002083333	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	890.16		890.16
3	302.1 Franchises	40	0.025	0.002083333	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	558.24		558.24
4	309.1 Other Plant & Misc. Equipment																		
5	SOURCE OF SUPPLY AND PUMPING PLANT																		
6	303.2 Land & Land Rights																		
7	304.2 Structures & Improvements	32	0.03125	0.002604167	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	3,080.04		3,080.04
8	305.2 Collect. & Impound. Reservoirs																		
9	306.2 Lake, River & Other Intakes																		
10	307.2 Wells & Springs	30	0.033333333	0.002777778	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	75,885.24		75,885.24
11	308.2 Infiltration Galleries & Tunnels																		
12	309.2 Supply Mains	35	0.028571429	0.002380952	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	1,117.80		1,117.80
13	310.2 Power Generation Equipment	20	0.05	0.004166667	167.58	167.58	167.58	167.58	167.58	167.58	281.91	281.91	281.91	281.91	281.91	281.91	2,696.94		2,696.94
14	311.2 Pumping Equipment	20	0.05	0.004166667	1,558.90	1,558.90	1,558.90	1,558.90	1,558.90	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	22,790.11		22,790.11
15	339.2 Other Plant & Misc. Equipment	18																	
16	WATER TREATMENT PLANT																		
17	303.3 Land & Land Rights																		
18	304.3 Structures & Improvements	32	0.03125	0.002604167	7,279.38	7,279.38	7,279.38	7,279.38	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	141,000.72		141,000.72
19	310.3 Power Generation Equipment	20	0.05	0.004166667					962.48	1,457.31	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	12,373.43		12,373.43
20	311.3 Pumping Equipment - WTP	20	0.05	0.004166667					935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	7,486.00		7,486.00
21	320.3 Water Treatment Equipment	22	0.045454545	0.003787879	1,096.75	1,096.75	1,096.75	1,096.75	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	58,834.84		58,834.84
22	339.3 Other Plant & Misc. Equipment	18	0.055555556	0.00462963															
23	TRANSMISSION & DISTRIBUTION PLANT																		
24	303.4 Land & Land Rights																		
25	304.4 Structures & Improvements	32	0.03125	0.002604167															
26	330.4 Distr. Reservoirs & Standpipes	37	0.027027027	0.002252252	6,528.38	6,528.38	6,528.38	6,528.38	7,555.41	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	87,103.01		87,103.01
27	331.4 Transm. & Distribution Mains	43	0.023255814	0.001937994	25,858.99	25,858.99	26,117.84	26,117.84	26,117.84	27,104.51	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	319,818.81		319,818.81
28	333.4 Services	40	0.025	0.002083333	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	43,707.60		43,707.60
29	334.4 Meters & Meter Installations	20	0.05	0.004166667	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	18,816.00		18,816.00
30	335.4 Hydrants	45	0.022222222	0.001851852	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	15,900.24		15,900.24
31	339.4 Other Plant & Misc. Equipment	25	0.04	0.003333333															
32	GENERAL PLANT																		
33	303.5 Land & Land Rights																		
34	304.5 Structures & Improvements	40	0.025	0.002083333	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	413.52	3,968.36	4,379.88
35	340.5 Office Furniture & Equipment	15	0.066666667	0.005555556	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	163.56	38,366.65	38,530.21
36	341.5 Transportation Equipment	6	0.166666667	0.013888889	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(2,829.00)	54,635.16	51,806.16
37	342.5 Stores Equipment	18	0.055555556	0.00462963															
38	343.5 Tools, Shop & Garage Equipment	16	0.0625	0.005208333	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	3,877.56	38.16	3,915.72
39	344.5 Laboratory Equipment	15	0.066666667	0.005555556	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	435.48		435.48
40	345.5 Power Operated Equipment	12	0.083333333	0.006944444															
41	346.5 Communication Equipment	10	0.1	0.008333333	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(187.08)	2,153.40	1,966.32
42	347.5 Miscellaneous Equipment	15	0.066666667	0.005555556															
43	348.5 Other Tangible Plant	10	0.1	0.008333333	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	69.96	19,715.76	19,785.72
44																			
45	SUB-TOTAL																		
46					55,764.09	55,764.09	56,222.94	56,222.94	71,563.45	73,706.31	74,091.56	74,091.56	74,091.56	74,091.56	74,091.56	74,091.56	813,793.18	118,875.49	932,668.67
47	Allocation from Related Companies - Water -																		
48	75.1048 % , Sewer 24.8952%																		
49	303.5 Land & Land Rights																		
50	304.5 Structures & Improvements	40	0.025	0.002083333	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	3,968.36	(3,968.36)	-
51	340.5 Office Furniture & Equipment	15	0.066666667	0.005555556	1,313.34	1,313.34	1,313.34	1,313.34	1,313.34	1,313.34	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	38,366.65	(38,366.65)
52	341.5 Transportation Equipment	6	0.166666667	0.013888889	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	54,835.16	(54,835.16)	-
53	343.5 Tools, Shop & Garage Equipment	16	0.0625	0.005208333	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	38.16	(38.16)	-
54	345.5 Power Operated Equipment	10	0.1	0.008333333	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	2,153.40	(2,153.40)	-
55	348.5 Other Tangible Plant	10	0.1	0.008333333	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	19,715.76	(19,715.76)	-
56	SUB-TOTAL ALLOCATIONS																		
57					8,022.41	8,022.41	8,022.41	8,022.41	8,022.41	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	118,875.49	(118,875.49)	-
58	TOTAL																		
					63,787	63,787	64,245	64,245	79,586	84,958	85,343	85,343	85,343	85,343	85,343	85,343	932,669	0	932,669

Schedule of Water Plant in Service By Primary Account
 Test Year Average Balance

Florida Public Service Commission
 REVISIONS PER SELECTED AUDIT FINDINGS
 Schedule: A-1
 Page 4 of 4
 Preparer: John Hoj
 Recap Schedules: A-1, A-

Company: Lake Utility Services, Inc
 Docket No.: 070693-WS
 Schedule Years Ended: Projected 6/30/0:
 Historic [] Projected [X]

Explanation: Provide month ending balances for each month of the projected test year and the ending balance for the prior year.

Line No.	(1) Account No. and Name	(2) Prior Year 06/30/08	(3) 2008 Jul	(4) 2008 Aug	(5) 2008 Sept	(6) 2008 Oct	(7) 2008 Nov	(8) 2008 Dec	(9) 2009 Jan	(10) 2009 Feb	(11) 2009 Mar	(12) 2009 Apr	(13) 2009 May	(14) 2009 Jun	(16) Col. 2 thru 14 Average
1	INTANGIBLE PLANT														
2	301.1 Organization	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208	27,208
3	302.1 Franchises	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331	22,331
4	338.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)	(327,094)
7	304.2 Structures & Improvements	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561	98,561
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	0
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	0
10	307.2 Wells & Springs	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559	2,276,559
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	0
12	309.2 Supply Mains	39,121	39,121	39,121	39,121	39,121	39,121	289,121	289,121	289,121	289,121	289,121	289,121	529,121	192,198
13	310.2 Power Generation Equipment	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659	67,659
14	311.2 Pumping Equipment	514,136	514,136	514,136	514,136	514,136	514,136	939,136	939,136	939,136	939,136	939,136	939,136	939,136	742,982
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	443,475	443,475	443,475	443,475	443,475	443,475	443,475	443,475	443,475	443,475	443,475	443,475	443,475	443,475
18	304.3 Structures & Improvements	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	5,370,395	6,109,982	5,427,286
19	310.3 Power Generation Equipment	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	398,146	503,801	406,273
20	311.3 Pumping Equipment - WTP	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	224,580	435,891	240,835
21	320.3 Water Treatment Equipment	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779	1,796,779
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	0
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	0
26	330.4 Distr. Reservoirs & Standpipes	3,389,247	3,389,247	3,389,247	3,389,247	3,389,247	3,389,247	3,539,247	3,539,247	3,539,247	3,539,247	3,539,247	3,539,247	4,068,024	3,510,691
27	331.4 Transm. & Distribution Mains	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681	14,021,681
28	333.4 Services	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303	1,748,303
29	334.4 Meters & Meter Installations	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320	376,320
30	335.4 Hydrants	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513	715,513
31	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
32	GENERAL PLANT														
33	303.5 Land & Land Rights	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)
34	304.5 Structures & Improvements	16,539	16,539	16,539	16,539	16,539	16,539	16,539	16,539	16,539	16,539	16,539	16,539	16,539	16,539
35	340.5 Office Furniture & Equipment	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453	2,453
36	341.5 Transportation Equipment	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)	(16,974)
37	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
38	343.5 Tools, Shop & Garage Equipment	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041	62,041
39	344.5 Laboratory Equipment	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533
40	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
41	346.5 Communication Equipment	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)
42	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	0
43	348.5 Other Tangible Plant	700	700	700	700	700	700	700	700	700	700	700	700	700	700
44															
45	SUB-TOTAL	31,271,262	31,271,262	31,271,262	31,271,262	31,271,262	31,271,262	32,096,262	32,096,262	32,096,262	32,096,262	32,096,262	32,096,262	33,921,592	31,855,902
46															
47	Allocation from Related Companies - Water -														
48	75.1048 % , Sewer 24.8952%														
49	303.5 Land & Land Rights	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552	5,552
50	304.5 Structures & Improvements	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653	158,653
51	340.5 Office Furniture & Equipment	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713	817,713
52	341.5 Transportation Equipment	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811	327,811
53	343.5 Tools, Shop & Garage Equipment	610	610	610	610	610	610	610	610	610	610	610	610	610	610
54	346.5 Communication Equipment	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534	21,534
55	348.5 Other Tangible Plant	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157	197,157
56	SUB-TOTAL ALLOCATIONS	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030	1,529,030
57															
58	TOTAL	32,800,292	32,800,292	32,800,292	32,800,292	32,800,292	32,800,292	33,625,292	33,625,292	33,625,292	33,625,292	33,625,292	33,625,292	35,450,622	33,384,932

LAKE UTILITY SERVICES, INC. - WATER - PROJECTED 6/30/09 - CALCULATION OF DEPRECIATION EXPENSE BASED ON CORRESPONDING MONTHLY PLANT BALANCE - WORKPAPER (NOT PART OF MFRs)

Line No.	(1) Account No. and Name	(2) PSC Monthly Rate	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
			2008 Jul	2008 Aug	2008 Sept	2008 Oct	2008 Nov	2008 Dec	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	LUSI TOTAL	Allocated Depreciation	Total Depreciation Expense	
1	INTANGIBLE PLANT																	
2	301.1 Organization	0.002083333	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	680.16	680.16
3	302.1 Franchises	0.002083333	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	558.24	558.24
4	339.1 Other Plant & Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT																	
6	303.2 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	0.002804167	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	3,080.04	3,080.04
8	305.2 Collect. & Impound. Reservoirs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	308.2 Lake, River & Other Intakes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	0.002777778	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	75,885.24	75,885.24
11	308.2 Infiltration Galleries & Tunnels		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	0.002380952	93.15	93.15	93.15	93.15	93.15	93.15	688.38	688.38	688.38	688.38	688.38	688.38	688.38	1,259.81	5,855.84	5,855.84
13	310.2 Power Generation Equipment	0.004186867	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	3,382.92	3,382.92
14	311.2 Pumping Equipment	0.004186867	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	3,913.07	3,913.07	3,913.07	3,913.07	3,913.07	3,913.07	3,913.07	3,913.07	38,102.64	38,102.64
15	339.2 Other Plant & Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT																	
17	303.3 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	0.002804167	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	15,911.41	169,750.81	169,750.81
19	310.3 Power Generation Equipment	0.004186867	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	1,858.94	2,099.17	20,347.51	20,347.51
20	311.3 Pumping Equipment - WTP	0.004186867	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	1,816.21	12,109.46	12,109.46
21	320.3 Water Treatment Equipment	0.003787879	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	81,671.76	81,671.76
22	339.3 Other Plant & Misc. Equipment	0.00482983	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00
23	TRANSMISSION & DISTRIBUTION PLANT																	
24	303.4 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	0.002804167	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00
26	330.4 Distr. Reservoirs & Standpipes	0.002252252	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,971.28	7,971.28	7,971.28	7,971.28	7,971.28	7,971.28	7,971.28	9,162.22	95,157.10	95,157.10
27	331.4 Transm. & Distribution Mains	0.001937984	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	328,085.60	328,085.60
28	333.4 Services	0.002083333	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	43,707.60	43,707.60
29	334.4 Meters & Meter Installations	0.004186867	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	18,816.00	18,816.00
30	335.4 Hydrants	0.001851852	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	15,900.24	15,900.24
31	339.4 Other Plant & Misc. Equipment	0.003333333	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00
32	GENERAL PLANT																	
33	303.5 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	304.5 Structures & Improvements	0.002083333	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	413.52	4,379.88
35	340.5 Office Furniture & Equipment	0.005555556	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	163.57	54,677.77
36	341.5 Transportation Equipment	0.013888889	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(2,828.88)	54,835.17
37	342.5 Stores Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00
38	343.5 Tools, Shop & Garage Equipment	0.005208333	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	3,877.57	39,155.73
39	344.5 Laboratory Equipment	0.005555556	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	435.49	435.49
40	345.5 Power Operated Equipment	0.006944444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	0.01
41	346.5 Communication Equipment	0.008333333	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(187.07)	2,153.41
42	347.5 Miscellaneous Equipment	0.005555556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	0.01
43	348.5 Other Tangible Plant	0.008333333	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	69.97	19,715.77
44																		
45	SUB-TOTAL		74,091.56	74,091.56	74,091.56	74,091.56	74,091.56	74,091.56	76,795.47	76,795.47	76,795.47	76,795.47	76,795.47	76,795.47	76,795.47	76,795.47	81,804.54	913,035.28
46																		
47	Allocation from Related Companies - Water -																	
48	75.1048 % , Sewer 24.8952%																	
49	303.5 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	304.5 Structures & Improvements	0.002083333	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	3,966.36	(3,966.36)
51	340.5 Office Furniture & Equipment	0.005555556	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	54,514.21	(54,514.21)
52	341.5 Transportation Equipment	0.013888889	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	54,635.17	(54,635.17)
53	343.5 Tools, Shop & Garage Equipment	0.005208333	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	38.17	(38.17)
54	346.5 Communication Equipment	0.008333333	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	2,153.41	(2,153.41)
55	348.5 Other Tangible Plant	0.008333333	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	19,715.77	(19,715.77)
56	SUB-TOTAL ALLOCATIONS		11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	135,023.08	(135,023.08)
57																		
58	TOTAL		85,343	85,343	85,343	85,343	85,343	85,343	88,047	88,047	88,047	88,047	88,047	88,047	88,047	88,047	93,056	1,048,058

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission
REVISIONS PER SELECTED AUDIT FINDINGS
Schedule: A-6
Page 1 of 4
Preparer: John Hoy

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS

Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09

Historic [X] Projected []

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) (3) (4) Historical Base Year 6/30/07			(5) (6) (7) Intermediate Year 6/30/08			(8) (9) (10) Projected Year 6/30/09		
		Adjusted Average Bal.	Non-Used & Useful %	Useful Amount	Adjusted Average Bal.	Non-Used & Useful %	Useful Amount	Adjusted Average Bal.	Non-Used & Useful %	Useful Amount
1	INTANGIBLE PLANT									
2	351.1 Organization	8,968			8,968			8,968		
3	352.1 Franchises	-			-			-		
4	389.1 Other Plant & Misc. Equipmen	-			-			-		
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	31,858			31,858			31,858		
7	354.2 Structures & Improvements	-			-			-		
8	360.2 Collection Sewers - Force	599,866			600,031			600,031		
9	361.2 Collection Sewers - Gravity	2,434,132			2,438,502			2,438,502		
10	362.2 Special Collecting Structure	-			-			-		
11	363.2 Services to Customers	370,511			371,031			371,031		
12	364.2 Flow Measuring Devices	-			-			-		
13	365.2 Flow Measuring Installation	-			-			-		
14	389.2 Other Plant & Misc. Equipmen	-			-			-		
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	-			-			-		
17	354.3 Structures & Improvements	-			-			-		
18	370.3 Receiving Wells	-			-			-		
19	371.3 Pumping Equipmen	1,382,518			1,407,599			1,447,983		
20	389.3 Other Plant & Misc. Equipmen	-			-			-		
21	TREATMENT AND DISPOSAL PLANT									
22	353.4 Land & Land Rights	-			-			-		
23	354.4 Structures & Improvements	217,883			478,423	46%	220,075	1,889,785	46%	869,301
24	380.4 Treatment & Disposal Equipmen	3,224,213			3,240,077	46%	1,490,435	3,240,077	46%	1,490,435
25	381.4 Plant Sewers	(317,294)			(317,294)	46%	(145,955)	(317,294)	46%	(145,955)
26	382.4 Outfall Sewer Lines	-			-			-		
27	389.4 Other Plant & Misc. Equipmen	-			-			-		
28	RECLAIMED WATER TREATMENT PLANT									
29	353.5 Land & Land Rights	-			-			-		
30	354.5 Structures & Improvement	-			488,898			3,177,836		
31	355.5 Power Generation Equipmen	-			37,873			246,172		
32	371.5 Pumping Equipmen	-			-			-		
33	374.5 Reuse Distribution Reservoirs	-			141,205			917,831		
34	380.5 Treatment & Disposal Equipmen	-			-			-		
35	381.5 Plant Sewers	-			-			-		
36	389.5 Other Plant & Misc. Equipmen	-			-			-		
37	RECLAIMED WATER DISTRIBUTION PLANT									
38	352.6 Franchises	-			-			-		
39	353.6 Land & Land Rights	-			-			-		
40	354.6 Structures & Improvements	-			-			-		
41	355.6 Power Generation Equipmen	-			-			-		
42	366.6 Reuse Services	132,029			132,029			132,029		
43	367.6 Reuse Meters & Meter Installations	372			2,544			14,490		
44	371.6 Pumping Equipmen	-			-			-		
45	375.6 Reuse Transmission & Distribution Systerr	337,427			1,112,889			3,368,397		
46	389.6 Other Plant & Miscellaneous Equipmer	-			-			-		
47	GENERAL PLANT									
48	353.7 Land & Land Rights	(357)			(357)			(357)		
49	354.7 Structures & Improvements	5,482			5,482			5,482		
50	390.7 Office Furniture & Equipmen	713			713			713		
51	391.7 Transportation Equipmen	-			-			-		
52	392.7 Stores Equipmen	-			-			-		
53	393.7 Tools, Shop & Garage Equipmen	18,639			18,649			18,649		
54	394.7 Laboratory Equipmen	2,166			2,166			2,166		
55	395.7 Power Operated Equipmen	-			-			-		
56	396.7 Communication Equipmen	(620)			(620)			(620)		
57	397.7 Miscellaneous Equipmen	-			-			-		
58	398.7 Other Tangible Plan	232			232			232		
59										
60	SUB-TOTAL	8,448,738	N/A	N/A	10,200,898	N/A	1,564,555	17,593,961	N/A	2,213,781
61										
	Allocation from Related Companies - Water -									
62	75.1048 % , Sewer 24.8952%									
63	353.7 Land & Land Right	915			915			915		
64	354.7 Structures & Improvements	26,038			26,038			26,038		
65	390.7 Office Furniture & Equipmen	30,515			134,271			223,204		
66	381.7 Transportation Equipment	72,986			72,986			72,986		
67	393.7 Tools, Shop & Garage Equipment	202			202			202		
68	396.7 Communication Equipment	3,663			3,663			3,663		
69	398.7 Other Tangible Plant	39,821			39,821			39,821		
	ADJUSTMENT PER 2008 AFFILIATE AUDIT									
70	FINDING # 1	6,487								
71	SUB-TOTAL ALLOCATIONS	180,807	N/A	N/A	277,896	N/A	0	366,829	N/A	0
72										
73	TOTAL	8,629,345	N/A	N/A	10,478,794	N/A	1,564,555	17,960,790	N/A	2,213,781

Schedule of Wastewater Plant in Service By Primary Account
Test Year Average Balance

Florida Public Service Commission
REVISIONS PER SELECTED AUDIT FINDINGS
Schedule: A-6
Page 3 of 4
Preparer: John Hoy

Company: Lake Utility Services, Inc.
Docket No.: 070693-W5
Schedule Years Ended: Projected 6/30/06
Historic Projected

Explanation: Provide month ending balances for each month of the intermediate year and the ending balance for the prior year.

Recap Schedules: A-2, A-4

Table with columns: Line, No., Account No. and Name, Prior Year, Adj., Adjusted, 2007 (Jul-Oct), 2008 (Jan-Mar), 2008 (Apr-Jun), Average. Rows include categories like INTANGIBLE PLANT, COLLECTION PLANT, SYSTEM PUMPING PLANT, TREATMENT AND DISPOSAL PLANT, RECLAIMED WATER TREATMENT PLANT, RECLAIMED WATER DISTRIBUTION PLANT, and GENERAL PLANT. Sub-totals are provided for SUB-TOTAL and SUB-TOTAL ALLOCATIONS.

LAKE UTILITY SERVICES, INC. - WASTEWATER - PROJECTED 6/30/08 - CALCULATION OF DEPRECIATION EXPENSE BASED ON CORRESPONDING MONTHLY PLANT BALANCE - WORKPAPER (NOT PART OF MFRs)																				
Line No.	(1) Account No. and Name	(2) PSC life in years	(3) Yearly Depreciation Rate	(4) PSC Monthly Rate	(5) 2007 Jul	(6) 2007 Aug	(7) 2007 Sept	(8) 2007 Oct	(9) 2007 Nov	(10) 2007 Dec	(11) 2008 Jan	(12) 2008 Feb	(13) 2008 Mar	(14) 2008 Apr	(15) 2008 May	(16) 2008 Jun	(17) LUSI TOTAL	(18) Allocated Depreciation	(19) Total Depreciation Expense	
1	INTANGIBLE PLANT																			
2	351.1 Organization	40	0.025	0.00208333	18.68	18.68	18.68	18.68	18.68	18.68	18.68	18.68	18.68	18.68	18.68	18.68	224.16		224.16	
3	352.1 Franchises	40	0.025	0.00208333	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
4	388.1 Other Plant & Misc. Equipment				-	-	-	-	-	-	-	-	-	-	-	-	-		-	
5	COLLECTION PLANT																			
6	353.2 Land & Land Rights				-	-	-	-	-	-	-	-	-	-	-	-	-		-	
7	354.2 Structures & Improvements				-	-	-	-	-	-	-	-	-	-	-	-	-		-	
8	380.2 Collection Sewers - Force	30	0.03333333	0.00277778	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	20,001.00		20,001.00	
9	361.2 Collection Sewers - Gravity	45	0.02222222	0.00185185	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	54,188.88		54,188.88	
10	362.2 Special Collecting Structures				-	-	-	-	-	-	-	-	-	-	-	-	-		-	
11	363.2 Services to Customers	38	0.02631579	0.00219298	813.66	813.66	813.66	813.66	813.66	813.66	813.66	813.66	813.66	813.66	813.66	813.66	9,763.92		9,763.92	
12	364.2 Flow Measuring Devices	5			-	-	-	-	-	-	-	-	-	-	-	-	-		-	
13	365.2 Flow Measuring Installations	38			-	-	-	-	-	-	-	-	-	-	-	-	-		-	
14	388.2 Other Plant & Misc. Equipment				-	-	-	-	-	-	-	-	-	-	-	-	-		-	
15	SYSTEM PUMPING PLANT																			
16	353.3 Land & Land Rights				-	-	-	-	-	-	-	-	-	-	-	-	-		-	
17	354.3 Structures & Improvements				-	-	-	-	-	-	-	-	-	-	-	-	-		-	
18	370.3 Receiving Walls	30	0.03333333	0.00277778	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
19	371.3 Pumping Equipment	18	0.05555556	0.00462963	6,516.66	6,516.66	6,516.66	6,516.66	6,516.66	6,516.66	6,516.66	6,516.66	6,516.66	6,516.66	6,516.66	6,516.66	78,199.82		78,199.82	
20	389.3 Other Plant & Misc. Equipment	18	0.05555556	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
21	TREATMENT AND DISPOSAL PLANT																			
22	353.4 Land & Land Rights				-	-	-	-	-	-	-	-	-	-	-	-	-		-	
23	354.4 Structures & Improvements	32	0.03125	0.00260417	577.63	577.63	577.63	577.63	577.63	577.63	577.63	577.63	577.63	577.63	577.63	4,921.32	4,921.32	15,618.94	15,618.94	
24	380.4 Treatment & Disposal Equipment	18	0.05555556	0.00462963	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	180,004.32		180,004.32	
25	381.4 Plant Sewers	35	0.02857143	0.00238095	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(9,066.52)		(9,066.52)	
26	382.4 Outfall Sewer Lines	30	0.03333333	0.00277778	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
27	389.4 Other Plant & Misc. Equipment	18	0.05555556	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
28	RECLAIMED WATER TREATMENT PLANT																			
29	353.5 Land & Land Rights				-	-	-	-	-	-	-	-	-	-	-	-	-		-	
30	354.5 Structures & Improvements	32	0.03125	0.00260417	-	-	-	-	-	-	-	-	-	-	-	8,275.61	8,275.61	18,561.22	18,561.22	
31	355.5 Power Generation Equipment	20	0.05	0.00416667	-	-	-	-	-	-	-	-	-	-	1,025.72	1,025.72	2,051.44	2,051.44		
32	371.5 Pumping Equipment	18	0.05555556	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
33	374.5 Reuse Distribution Reservoirs	37	0.02702703	0.00225225	-	-	-	-	-	-	-	-	-	-	2,067.19	2,067.19	4,134.38	4,134.38		
34	380.5 Treatment & Disposal Equipment	18	0.05555556	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
35	381.5 Plant Sewers	35	0.02857143	0.00238095	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
36	389.5 Other Plant & Misc. Equipment	18	0.05555556	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
37	RECLAIMED WATER DISTRIBUTION PLANT																			
38	352.6 Franchises				-	-	-	-	-	-	-	-	-	-	-	-	-		-	
39	353.6 Land & Land Rights				-	-	-	-	-	-	-	-	-	-	-	-	-		-	
40	354.6 Structures & Improvements				-	-	-	-	-	-	-	-	-	-	-	-	-		-	
41	355.6 Power Generation Equipment				-	-	-	-	-	-	-	-	-	-	-	-	-		-	
42	366.6 Reuse Services	40	0.025	0.00208333	275.06	275.06	275.06	275.06	275.06	275.06	275.06	275.06	275.06	275.06	275.06	275.06	3,300.72		3,300.72	
43	367.6 Reuse Meters & Meter Installations	20	0.05	0.00416667	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	1.55	60.38	60.38	136.28	136.28	
44	371.8 Pumping Equipment	18	0.05555556	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
45	375.6 Reuse Transmission & Distribution System	43	0.02325581	0.00193798	655.03	655.03	655.03	655.03	655.03	655.03	655.03	655.03	655.03	655.03	655.03	4,543.40	4,543.40	6,527.90	6,527.90	
46	389.6 Other Plant & Miscellaneous Equipment	18	0.05555556	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
47	GENERAL PLANT																			
48	353.7 Land & Land Rights				-	-	-	-	-	-	-	-	-	-	-	-	-		-	
49	354.7 Structures & Improvements	40	0.025	0.00208333	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	137.04	651.00	788.04	
50	380.7 Office Furniture & Equipment	15	0.06666667	0.00555556	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	47.52	8,527.79	8,575.31	
51	381.7 Transportation Equipment	6	0.16666667	0.01388889	-	-	-	-	-	-	-	-	-	-	-	-	-	12,164.28	12,164.28	
52	392.7 Stores Equipment	18	0.05555556	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
53	393.7 Tools, Shop & Garage Equipment	16	0.0625	0.00520833	97.13	97.13	97.13	97.13	97.13	97.13	97.13	97.13	97.13	97.13	97.13	97.13	1,165.56	12.60	1,178.16	
54	394.7 Laboratory Equipment	15	0.06666667	0.00555556	12.03	12.03	12.03	12.03	12.03	12.03	12.03	12.03	12.03	12.03	12.03	12.03	144.36		144.36	
55	395.7 Power Operated Equipment	12	0.08333333	0.00694444	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
56	396.7 Communication Equipment	10	0.1	0.00833333	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(62.04)	386.36	304.32	
57	397.7 Miscellaneous Equipment	15	0.06666667	0.00555556	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
58	398.7 Other Tangible Plant	10	0.1	0.00833333	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	23.16	3,982.08	4,005.24	
59					-	-	-	-	-	-	-	-	-	-	-	-	-		-	
60	SUB-TOTAL				29,406.96	29,406.96	29,406.96	29,406.96	29,406.96	29,406.96	29,406.96	29,406.96	29,406.96	29,406.96	29,406.96	29,406.96	33,295.33	33,295.33	51,050.87	51,050.87
61																				
62	Allocation from Related Companies - Water - 75.1048 % Sewer 24.8952%																			
63	353.7 Land & Land Rights				-	-	-	-	-	-	-	-	-	-	-	-	-		-	
64	354.7 Structures & Improvements	40	0.025	0.00208333	54.25	54.25	54.25	54.25	54.25	54.25	54.25	54.25	54.25	54.25	54.25	54.25	651.00	(651.00)	-	
65	380.7 Office Furniture & Equipment	15	0.06666667	0.00555556	169.53	169.53	169.53	169.53	169.53	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	8,527.79	(8,527.79)	-	
66	381.7 Transportation Equipment	6	0.16666667	0.01388889	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	12,164.28	(12,164.28)	-	
67	393.7 Tools, Shop & Garage Equipment	16	0.0625	0.00520833	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	12.60	(12.60)	-	

LAKE UTILITY SERVICES, INC. - WASTEWATER - PROJECTED 6/30/09 - CALCULATION OF DEPRECIATION EXPENSE BASED ON CORRESPONDING MONTHLY PLANT BALANCE - WORKPAPER (NOT PART OF MFRs)

Line No.	(1) Account No. and Name	(2) PSC Monthly Rate	(3) 2008 Jul	(4) 2008 Aug	(5) 2008 Sept	(6) 2008 Oct	(7) 2008 Nov	(8) 2008 Dec	(9) 2009 Jan	(10) 2009 Feb	(11) 2009 Mar	(12) 2009 Apr	(13) 2009 May	(14) 2009 Jun	(15) LUSI TOTAL	(16) Allocated Depreciation	(17) Depreciation Expense
1	INTANGIBLE PLANT																
2	351.1 Organization	0.002083333	18.68	18.68	18.68	18.68	18.68	18.68	18.68	18.68	18.68	18.68	18.68	18.68	224.16		224.16
3	352.1 Franchises	0.002083333	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	COLLECTION PLANT																
6	353.2 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	360.2 Collection Sewers - Force	0.002777778	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	1,666.75	20,001.00		20,001.00
9	361.2 Collection Sewers - Gravity	0.001851852	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	4,515.74	54,188.88		54,188.88
10	362.2 Special Collecting Structures		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	363.2 Services to Customers	0.002192962	813.66	813.66	813.66	813.66	813.66	813.66	813.66	813.66	813.66	813.66	813.66	813.66	9,763.92		9,763.92
12	384.2 Flow Measuring Devices		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	385.2 Flow Measuring Installations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT																
16	353.3 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	354.3 Structures & Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	370.3 Receiving Wells	0.002777778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	0.00462963	6,516.66	6,516.66	6,516.66	6,516.66	6,516.66	6,863.88	6,863.88	6,863.88	6,863.88	6,863.88	6,863.88	6,863.88	80,630.46		80,630.46
20	389.3 Other Plant & Misc. Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT																
22	353.4 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	0.002604167	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	4,921.32	58,055.64		58,055.64
24	380.4 Treatment & Disposal Equipment	0.00482963	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	15,000.36	180,004.32		180,004.32
25	381.4 Plant Sewers	0.002380952	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(755.46)	(9,065.52)		(9,065.52)
26	382.4 Outfall Sewer Lines	0.002777778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	389.4 Other Plant & Misc. Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	RECLAIMED WATER TREATMENT PLANT																
29	353.5 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	0.002604167	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	8,275.61	98,307.32		98,307.32
31	355.5 Power Generation Equipment	0.004166667	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	1,025.72	12,308.64		12,308.64
32	371.5 Pumping Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	374.5 Reuse Distribution Reservoirs	0.002252252	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	2,067.19	24,806.28		24,806.28
34	380.5 Treatment & Disposal Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	381.5 Plant Sewers	0.002380952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	389.5 Other Plant & Misc. Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	RECLAIMED WATER DISTRIBUTION PLANT																
38	352.6 Franchises		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	353.6 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	354.6 Structures & Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	355.6 Power Generation Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	366.6 Reuse Services	0.002083333	275.06	275.06	275.06	275.06	275.06	275.06	275.06	275.06	275.06	275.06	275.06	275.06	3,300.72		3,300.72
43	367.6 Reuse Meters & Meter Installations	0.004166667	60.38	60.38	60.38	60.38	60.38	60.38	60.38	60.38	60.38	60.38	60.38	60.38	724.56		724.56
44	371.6 Pumping Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	375.6 Reuse Transmission & Distribution System	0.001937984	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	6,527.90	78,334.80		78,334.80
46	389.6 Other Plant & Miscellaneous Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	GENERAL PLANT																
48	353.7 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	354.7 Structures & Improvements	0.002083333	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	11.42	137.04	651.00	788.04
50	390.7 Office Furniture & Equipment	0.005555556	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	3.96	47.52	14,880.24	14,927.76
51	391.7 Transportation Equipment	0.013888889	-	-	-	-	-	-	-	-	-	-	-	-	-	12,164.28	12,164.28
52	392.7 Stores Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	393.7 Tools, Shop & Garage Equipment	0.005208333	97.13	97.13	97.13	97.13	97.13	97.13	97.13	97.13	97.13	97.13	97.13	97.13	1,165.56	12.60	1,178.16
54	394.7 Laboratory Equipment	0.005555556	12.03	12.03	12.03	12.03	12.03	12.03	12.03	12.03	12.03	12.03	12.03	12.03	144.36		144.36
55	395.7 Power Operated Equipment	0.008944444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	396.7 Communication Equipment	0.008333333	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(5.17)	(62.04)	366.36	304.32
57	397.7 Miscellaneous Equipment	0.005555556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	398.7 Other Tangible Plant	0.008333333	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	23.16	3,982.08	4,005.24
59																	
60	SUB-TOTAL		51,051	51,051	51,051	51,051	51,051	51,398	51,398	51,398	51,398	51,398	51,398	51,398	615,041	32,057	647,098
61																	
62	Allocation from Related Companies - Water - 75,1048 % Sewer 24.8952%																
63	353.7 Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	354.7 Structures & Improvements	0.002083333	54.25	54.25	54.25	54.25	54.25	54.25	54.25	54.25	54.25	54.25	54.25	54.25	651.00	(651.00)	-
65	390.7 Office Furniture & Equipment	0.005555556	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	1,240.02	14,880.24	(14,880.24)	-
66	391.7 Transportation Equipment	0.013888889	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	1,013.69	12,164.28	(12,164.28)	-
67	393.7 Tools, Shop & Garage Equipment	0.005208333	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	12.60	(12.60)	-
68	396.7 Communication Equipment	0.008333333	30.53	30.53	30.53	30.53	30.53	30.53	30.53	30.53	30.53	30.53	30.53	30.53	366.36	(366.36)	-
69	398.7 Other Tangible Plant	0.008333333	331.84	331.84	331.84	331.84	331.84	331.84	331.84	331.84	331.84	331.84	331.84	331.84	3,982.08	(3,982.08)	-
70	SUB-TOTAL ALLOCATIONS		2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	32,057	(32,057)	0
71																	
72	TOTAL		53,722	53,7													

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission
 REVISIONS PER SELECTED AUDIT FINDINGS
 Schedule: A-7
 Page 1 of 1
 Preparer: John Hoy

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(3) Historical Base Year 6/30/07		(4) Adjusted Balance	(5) Intermediate Year 6/30/08		(7) Projected Test Year 6/30/09	
		(2) Average Balance	Utility Adjustments		Utility Adjustments	Adjusted Balance	Utility Adjustments	Adjusted Balance
1	WATER							
2								
3	Plant in Service							
4								
5	Land							
6								
7	Accumulated Depreciation							
8								
9	CIAC							
10								
11	Accumulated Amortization of CIAC							
12								
13	Advances for Construction							
14								
15	Other (Explain)							
16								
17								
18	Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A
19								
20								
21	WASTEWATER							
22								
23	Plant in Service				1,564,555	1,564,555	2,213,781	2,213,781
24								
25	Land							
26								
27	Accumulated Depreciation				(490,721)	(490,721)	(588,065)	(588,065)
28								
29	CIAC				(207,761)	(207,761)	(207,761)	(207,761)
30								
31	Accumulated Amortization of CIAC				32,792	32,792	40,016	40,016
32								
33	Advances for Construction							
34								
35	Other (Explain)							
36								
37								
38	Total	N/A	N/A	-	898,865	898,865	1,457,971	1,457,971

Supporting Schedules: A-3, A-5, A-6, A-9, A-10, A-14, A-16
 Recap Schedules: A-1, A-2

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Years Ended: Historical 06/30/07, Projected 6/30/08 & 6/30/09
Historic [X] Projected [X]

Explanation: Provide Average Water Accumulated
Depreciation and Average Non-Used and Useful
Calculation

Florida Public Service Commission
REVISIONS PER SELECTED AUDIT FINDINGS
Schedule: A-9
Page 1 of 4
Preparer: John Hoy
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Historical Base Year 6/30/07			(5) Intermediate Year 6/30/08			(8) Projected Year 6/30/09		
		Adjusted Average Bal.	(3) Non-Used & Useful %	(4) Amount	Adjusted Average Bal.	(6) Non-Used & Useful %	(7) Amount	Adjusted Average Bal.	(9) Non-Used & Useful %	(10) Amount
1	INTANGIBLE PLANT									
2	301.1 Organization	12,010	-	-	12,350	-	-	13,030	-	-
3	302.1 Franchises	-	-	-	279	-	-	837	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT									
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	8,191	-	-	10,276	-	-	13,356	-	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	277,870	-	-	358,859	-	-	434,744	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	11,098	-	-	11,657	-	-	13,736	-	-
13	310.2 Power Generation Equipment	20,614	-	-	21,804	-	-	25,002	-	-
14	311.2 Pumping Equipment	4,124	-	-	24,527	-	-	52,421	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	212,662	-	-	328,688	-	-	491,355	-	-
19	310.3 Power Generation Equipment	-	-	-	4,057	-	-	22,327	-	-
20	311.3 Pumping Equipment - WTP	-	-	-	2,591	-	-	13,101	-	-
21	320.3 Water Treatment Equipment	97,609	-	-	124,663	-	-	201,943	-	-
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT									
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-
26	330.4 Distr. Reservoirs & Standpipes	324,309	-	-	406,338	-	-	497,605	-	-
27	331.4 Transm. & Distribution Mains	1,401,292	-	-	1,720,220	-	-	2,044,949	-	-
28	333.4 Services	237,854	-	-	280,847	-	-	324,554	-	-
29	334.4 Meters & Meter Installations	105,127	-	-	123,668	-	-	142,484	-	-
30	335.4 Hydrants	65,738	-	-	81,407	-	-	97,307	-	-
31	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
32	GENERAL PLANT									
33	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-
34	304.5 Structures & Improvements	1,103	-	-	1,533	-	-	1,947	-	-
35	340.5 Office Furniture & Equipment	1,720	-	-	1,896	-	-	2,060	-	-
36	341.5 Transportation Equipment	-	-	-	(13,322)	-	-	(16,151)	-	-
37	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-
38	343.5 Tools, Shop & Garage Equipment	10,478	-	-	14,819	-	-	18,696	-	-
39	344.5 Laboratory Equipment	(517)	-	-	58	-	-	493	-	-
40	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-
41	346.5 Communication Equipment	19	-	-	(51)	-	-	(238)	-	-
42	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
43	348.5 Other Tangible Plant	-	-	-	35	-	-	105	-	-
44	ADJUSTMENT PER 2008 AUDIT FINDING #1	4,293	-	-	4,293	-	-	4,293	-	-
45	SUB-TOTAL	2,795,594	N/A	N/A	3,521,492	N/A	N/A	4,399,956	N/A	N/A
46										
47	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8962%									
48	303.5 Land & Land Rights	-	-	-	-	-	-	0	-	-
49	304.5 Structures & Improvements	34,499	-	-	36,482	-	-	40,449	-	-
50	340.5 Office Furniture & Equipment	59,035	-	-	73,871	-	-	124,659	-	-
51	341.5 Transportation Equipment	104,408	-	-	131,726	-	-	186,361	-	-
52	343.5 Tools, Shop & Garage Equipment	587	-	-	606	-	-	644	-	-
53	346.5 Communication Equipment	10,186	-	-	11,263	-	-	13,416	-	-
54	348.5 Other Tangible Plant	32,940	-	-	42,798	-	-	62,514	-	-
55	ADJUSTMENT PER 2008 AFFILIATE AUDIT FINDING # 1	70,267	-	-	-	-	-	-	-	-
56	SUB-TOTAL ALLOCATIONS	311,922	N/A	N/A	296,746	N/A	N/A	426,043	N/A	N/A
57										
58	TOTAL	3,107,516	N/A	N/A	3,818,238	N/A	-	4,827,999	N/A	N/A

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: Lake Utility Services, Inc.
Docket No.: 070593-WB
Schedule Year Ended: 06/30/07
Historic Projected

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission
REVISIONS PER SELECTED AUDIT FINDINGS
Schedule: A-9
Page 2 of 4
Preparer: John Hoy

Recap Schedules: A-1, A-8

Table with columns (1) through (20) representing months and summary rows. Includes rows for 'INTANGIBLE PLANT', 'SOURCE OF SUPPLY AND PUMPING PLANT', 'WATER TREATMENT PLANT', 'TRANSMISSION & DISTRIBUTION PLANT', and 'GENERAL PLANT'. Total values are 2,654,897 for the test year and 2,765,594 for the prior year.

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS
Schedule Years Ended: Projected 6/30/08
Historic [] Projected [X]

Explanation: Provide month ending balances for each month of the intermediate year and the ending balance for the prior year.

Florida Public Service Commission
REVISIONS PER SELECTED AUDIT FINDINGS
Schedule: A-9
Page 3 of 4
Preparer: John Hoy

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 08/30/07	(3) Adjustments to Prior Year	(4) Adjusted Prior Year	(5) - (14)												(15) Col. 2 thru 14 Average
					(5) Jun	(6) Aug	(7) Sept	(8) Oct	(9) Nov	(10) Dec	(11) Jan	(12) Feb	(13) Mar	(14) Apr	(15) May	(16) Jun	
1	INTANGIBLE PLANT																
2	301.1 Organization (See note 2.)	16,459	(3,449)	12,010	12,069	12,123	12,180	12,236	12,293	12,350	12,406	12,463	12,520	12,576	12,633	12,690	12,350
3	302.1 Franchises	-	-	-	47	93	140	188	233	279	326	372	419	465	512	558	279
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT																
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	7,255	1,481	8,736	8,992	9,249	9,506	9,762	10,019	10,276	10,533	10,789	11,046	11,303	11,559	11,816	10,276
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	324,466	(3,550)	320,916	327,240	333,564	339,888	346,211	352,535	358,859	365,183	371,506	377,830	384,154	390,478	396,801	358,859
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	11,098	11,098	11,191	11,284	11,377	11,471	11,564	11,657	11,750	11,843	11,936	12,030	12,123	12,216	11,657
13	310.2 Power Generation Equipment	-	20,614	20,614	20,782	20,949	21,117	21,284	21,452	21,619	21,787	21,954	22,121	22,288	22,455	22,622	21,804
14	311.2 Pumping Equipment	29,461	(15,544)	13,917	15,476	17,035	18,593	20,152	21,711	23,269	24,827	26,386	27,944	29,503	31,061	32,620	24,527
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT																
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	269,954	(3,512)	266,442	273,721	281,000	288,280	295,559	302,839	310,118	317,397	324,676	331,955	339,234	346,513	353,792	328,688
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	862	2,420	4,078	5,736	7,394	9,052	10,710	12,368	4,057
20	311.3 Pumping Equipment - WTP	-	-	-	-	-	-	-	936	1,872	2,807	3,743	4,679	5,615	6,551	7,486	2,591
21	320.3 Water Treatment Equipment	101,633	640	102,273	103,369	104,466	105,563	106,660	113,465	120,272	127,078	133,884	140,689	147,495	154,301	161,107	124,663
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT																
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	330.4 Distr. Reservoirs & Standpipes	368,243	(4,089)	364,155	370,684	377,212	383,740	390,269	396,797	403,326	409,854	416,383	422,911	429,440	435,969	442,497	406,338
27	331.4 Transm. & Distribution Mains	1,578,365	(16,278)	1,562,087	1,567,746	1,573,405	1,579,064	1,584,723	1,590,382	1,596,041	1,601,700	1,607,359	1,613,018	1,618,677	1,624,336	1,630,000	1,720,220
28	333.4 Services	259,800	(807)	258,993	262,635	266,277	269,920	273,562	277,204	280,847	284,489	288,131	291,774	295,416	299,058	302,700	280,847
29	334.4 Meters & Meter Installations	114,837	(377)	114,460	115,828	117,196	118,564	120,000	121,432	122,864	124,296	125,728	127,160	128,592	130,024	131,456	123,668
30	335.4 Hydrants	73,141	316	73,457	74,782	76,107	77,432	78,757	80,082	81,407	82,732	84,057	85,382	86,707	88,032	89,357	81,407
31	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	GENERAL PLANT																
33	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	304.5 Structures & Improvements	2,758	(1,439)	1,326	1,361	1,395	1,430	1,464	1,499	1,533	1,568	1,602	1,637	1,671	1,705	1,740	1,533
35	340.5 Office Furniture & Equipment	1,538	275	1,814	1,828	1,841	1,855	1,868	1,882	1,896	1,910	1,923	1,937	1,950	1,964	1,978	1,896
36	341.5 Transportation Equipment	-	(11,907)	(11,907)	(12,143)	(12,379)	(12,614)	(12,850)	(13,086)	(13,322)	(13,557)	(13,793)	(14,029)	(14,265)	(14,500)	(14,736)	(13,322)
37	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	343.5 Tools, Shop & Garage Equipment	18,112	(5,232)	12,880	13,203	13,526	13,850	14,173	14,496	14,819	15,142	15,465	15,788	16,111	16,435	16,758	14,819
39	344.5 Laboratory Equipment	(812)	752	(60)	(124)	(88)	(51)	(15)	21	58	94	130	166	203	239	275	58
40	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	346.5 Communication Equipment	425	(383)	42	27	11	(5)	(20)	(38)	(56)	(74)	(92)	(110)	(128)	(146)	(164)	(51)
42	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	348.5 Other Tangible Plant	-	-	-	6	12	17	23	29	35	41	47	52	58	64	70	35
44	ADJUSTMENT PER 2008 AUDIT FINDING #1	-	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293
45	SUB-TOTAL	3,164,336	(27,081)	3,137,246	3,193,010	3,248,774	3,304,538	3,360,302	3,416,066	3,471,830	3,527,594	3,583,358	3,639,122	3,694,886	3,750,650	3,806,414	3,862,178
1	Allocation from Related Companies - Water - 75.1048 % Sewer 24.8952%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	304.5 Structures & Improvements	34,499	34,499	34,830	35,160	35,491	35,821	36,152	36,482	36,813	37,143	37,474	37,804	38,135	38,465	38,796	36,482
4	340.5 Office Furniture & Equipment	59,035	59,035	60,348	61,662	62,975	64,288	65,602	66,915	68,228	69,541	70,854	72,167	73,480	74,793	76,106	73,871
5	341.5 Transportation Equipment	104,408	104,408	106,981	113,514	118,067	122,620	127,173	131,726	136,279	140,831	145,384	149,937	154,490	159,043	163,596	131,726
6	343.5 Tools, Shop & Garage Equipment	587	587	590	593	597	600	603	606	609	612	616	619	622	625	628	606
7	346.5 Communication Equipment	10,188	10,188	10,385	10,545	10,724	10,904	11,083	11,263	11,442	11,622	11,801	11,981	12,160	12,339	12,518	11,263
8	348.5 Other Tangible Plant	32,940	32,940	34,583	36,226	37,869	39,512	41,155	42,798	44,441	46,084	47,727	49,370	51,013	52,656	54,299	42,798
9		70,267															
10	SUB-TOTAL ALLOCATIONS	241,655	241,655	249,877	257,700	265,722	273,745	281,767	289,789	297,811	305,833	313,855	321,877	329,899	337,921	345,943	296,746
11																	
12	TOTAL	3,164,336	214,564	3,378,901	3,442,687	3,506,474	3,570,219	3,634,004	3,697,749	3,761,494	3,825,239	3,889,024	3,952,809	4,016,594	4,080,379	4,144,164	4,207,949

LAKE UTILITY SERVICES, INC. - WATER - PROJECTED 6/30/08 - CALCULATION OF DEPRECIATION EXPENSE BASED ON CORRESPONDING MONTHLY PLANT BALANCE - WORKPAPER (NOT PART OF MFR)																				
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)			
Line No.	Account No. and Name	PSC life in years	Yearly Deprec Rate	PSC Monthly Rate	2007 Jul	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	LUSI TOTAL	Allocated Depreciation	Total Depreciation Expense	
1	INTANGIBLE PLANT																			
2	301.1 Organization	40	0.025	0.002083333	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.88	680.16	680.16	
3	302.1 Franchises	40	0.025	0.002083333	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	558.24	558.24	
4	339.1 Other Plant & Misc. Equipment				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	SOURCE OF SUPPLY AND PUMPING PLANT																			
6	303.2 Land & Land Rights																			
7	304.2 Structures & Improvements	32	0.03125	0.002604167	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	3,080.04	3,080.04	
8	305.2 Collect. & Impound. Reservoirs																			
9	306.2 Lake, River & Other Intakes																			
10	307.2 Wells & Springs	30	0.033333333	0.002777778	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	75,885.24	75,885.24	
11	308.2 Infiltration Galleries & Tunnels																			
12	309.2 Supply Mains	35	0.028571429	0.002380952	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	93.15	1,117.80	1,117.80	
13	310.2 Power Generation Equipment	20	0.05	0.004166667	167.58	167.58	167.58	167.58	167.58	167.58	281.91	281.91	281.91	281.91	281.91	281.91	281.91	2,696.94	2,696.94	
14	311.2 Pumping Equipment	20	0.05	0.004166667	1,558.90	1,558.90	1,558.90	1,558.90	1,558.90	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	22,790.11	22,790.11	
15	339.2 Other Plant & Misc. Equipment	18																		
16	WATER TREATMENT PLANT																			
17	303.3 Land & Land Rights																			
18	304.3 Structures & Improvements	32	0.03125	0.002604167	7,279.38	7,279.38	7,279.38	7,279.38	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	141,000.72	141,000.72	
19	310.3 Power Generation Equipment	20	0.05	0.004166667	-	-	-	-	962.48	1,457.31	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	12,373.43	12,373.43	
20	311.3 Pumping Equipment - WTP	20	0.05	0.004166667	-	-	-	-	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	7,486.00	7,486.00	
21	320.3 Water Treatment Equipment	22	0.045454545	0.003787879	1,096.75	1,096.75	1,096.75	1,096.75	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	58,834.84	58,834.84	
22	339.3 Other Plant & Misc. Equipment	18	0.055555556	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	TRANSMISSION & DISTRIBUTION PLANT																			
24	303.4 Land & Land Rights																			
25	304.4 Structures & Improvements	32	0.03125	0.002604167																
26	330.4 Distr. Reservoirs & Standpipes	37	0.027027027	0.002252252	6,528.38	6,528.38	6,528.38	6,528.38	7,555.41	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	87,103.01	87,103.01	
27	331.4 Tramm. & Distribution Mains	43	0.023255814	0.001937984	25,658.99	25,658.99	26,117.84	26,117.84	26,117.84	27,104.51	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	319,818.81	319,818.81	
28	333.4 Services	40	0.025	0.002083333	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	43,707.60	43,707.60	
29	334.4 Meters & Meter Installations	20	0.05	0.004166667	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	18,816.00	18,816.00	
30	335.4 Hydrants	45	0.022222222	0.001851852	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	15,900.24	15,900.24	
31	339.4 Other Plant & Misc. Equipment	25	0.04	0.003333333																
32	GENERAL PLANT																			
33	303.5 Land & Land Rights																			
34	304.5 Structures & Improvements	40	0.025	0.002083333	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	413.52	3,956.36	4,379.88
35	340.5 Office Furniture & Equipment	15	0.066666667	0.005555556	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	163.56	38,366.65	38,530.21
36	341.5 Transportation Equipment	6	0.166666667	0.013888889	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(2,829.00)	54,635.16	51,806.16
37	342.5 Stores Equipment	18	0.055555556	0.00462963																
38	343.5 Tools, Shop & Garage Equipment	16	0.0625	0.005208333	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	3,877.56	38.16	3,915.72
39	344.5 Laboratory Equipment	15	0.066666667	0.005555556	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	435.48		435.48
40	345.5 Power Operated Equipment	12	0.083333333	0.006944444																
41	346.5 Communication Equipment	10	0.1	0.008333333	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(187.08)	2,153.40	1,966.32
42	347.5 Miscellaneous Equipment	15	0.066666667	0.005555556																
43	348.5 Other Tangible Plant	10	0.1	0.008333333	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	69.96	19,715.76	19,785.72
44	ADJUSTMENT PER 2008 AUDIT FINDING #1*	n/a	n/a																	
45	SUB-TOTAL				55,764.09	55,764.09	56,222.94	56,222.94	71,563.45	73,706.31	74,091.56	74,091.56	74,091.56	74,091.56	74,091.56	74,091.56	74,091.56	813,793.18	118,875.49	932,668.67
46																				
47	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8952%																			
48	303.5 Land & Land Rights																			
49	304.5 Structures & Improvements	40	0.025	0.002083333	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	3,966.36	(3,966.36)	-
50	340.5 Office Furniture & Equipment	15	0.066666667	0.005555556	1,313.34	1,313.34	1,313.34	1,313.34	1,313.34	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	38,366.65	(38,366.65)	-
51	341.5 Transportation Equipment	6	0.166666667	0.013888889	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	54,635.16	(54,635.16)	-
52	343.5 Tools, Shop & Garage Equipment	16	0.0625	0.005208333	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	38.16	(38.16)	-
53	346.5 Communication Equipment	10	0.1	0.008333333	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	2,153.40	(2,153.40)	-
54	348.5 Other Tangible Plant	10	0.1	0.008333333	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	19,715.76	(19,715.76)	-
55																				
56	SUB-TOTAL ALLOCATIONS				8,022.41	8,022.41	8,022.41	8,022.41	8,022.41	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	118,875.49	(118,875.49)	-
57																				
58	TOTAL				63,786.50	63,786.50	64,245.35	64,245.35	79,585.86	84,958.23	85,343.48	85,343.48	85,343.48	85,343.48	85,343.48	85,343.48	85,343.48	932,668.67	-	932,668.67

* There is no need to adjust Depreciation Expense because depreciation expense is calculated based on plant balances. The audit adjustments to UPIS is reflected in each individual plant account balance as warranted.

Schedule of Water Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission
REVISIONS PER SELECTED AUDIT FINDINGS
Schedule: A-3
Page 4 of 4
Preparer: John Hoy

Company: Lake Utility Services, Inc.
Docket No.: 070693-JS
Schedule Years Ended: Projected 8/30/09
Historic [] Projected [X]

Explanation: Provide month ending balances for each month of the projected test year and the ending balance for the prior year.

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 06/30/08	(3) Jul	(4) Aug	(5) Sept	(6) Oct	(7) Nov	(8) Dec	(9) Jan	(10) Feb	(11) Mar	(12) Apr	(13) May	(14) Jun	(15) Col. 2 thru 14 Average
1	INTANGIBLE PLANT														
2	301.1 Organization (See note 2.)	12,890	12,748	12,803	12,860	12,916	12,973	13,030	13,086	13,143	13,200	13,257	13,313	13,370	13,030
3	302.1 Franchises	556	605	651	698	744	791	837	884	930	977	1,023	1,070	1,116	837
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	11,816	12,073	12,329	12,586	12,843	13,099	13,356	13,613	13,869	14,126	14,383	14,639	14,896	13,356
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	396,801	403,125	409,449	415,773	422,097	428,420	434,744	441,068	447,392	453,715	460,039	466,363	472,687	434,744
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	12,216	12,309	12,402	12,495	12,588	12,682	12,775	13,463	14,151	14,840	15,528	16,217	16,905	13,738
13	310.2 Power Generation Equipment	23,311	23,593	23,875	24,157	24,439	24,720	25,002	25,284	25,566	25,848	26,130	26,412	26,694	25,002
14	311.2 Pumping Equipment	36,707	36,849	40,991	43,134	45,276	47,418	49,560	53,473	57,386	61,299	65,213	69,126	73,039	52,421
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	407,442	421,428	435,413	449,399	463,384	477,369	491,355	505,340	519,326	533,311	547,296	561,282	575,267	491,355
19	310.3 Power Generation Equipment	12,373	14,032	15,691	17,350	19,009	20,668	22,327	23,986	25,645	27,304	28,963	30,622	32,281	22,327
20	311.3 Pumping Equipment - WTP	7,486	8,422	9,358	10,293	11,229	12,165	13,101	14,036	14,972	15,908	16,844	17,779	18,715	13,101
21	320.3 Water Treatment Equipment	181,107	167,913	174,719	181,525	188,331	195,137	201,943	208,749	215,555	222,361	229,167	235,973	242,779	201,943
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	330.4 Distr. Reservoirs & Standpipes	451,258	458,892	466,525	474,158	481,792	489,425	497,059	505,030	513,001	520,973	528,944	536,915	544,886	497,059
27	331.4 Transm. & Distribution Mains	1,881,906	1,909,080	1,936,254	1,963,428	1,990,601	2,017,775	2,044,949	2,072,123	2,099,297	2,126,470	2,153,644	2,180,818	2,207,992	2,044,949
28	333.4 Services	302,700	306,343	309,985	313,627	317,270	320,912	324,554	328,197	331,839	335,481	339,123	342,766	346,408	324,554
29	334.4 Meters & Meter Installations	133,076	134,644	136,212	137,780	139,348	140,916	142,484	144,052	145,620	147,188	148,756	150,324	151,892	142,484
30	335.4 Hydrants	89,357	90,882	92,007	93,332	94,657	95,982	97,307	98,632	99,957	101,282	102,607	103,932	105,257	97,307
31	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	GENERAL PLANT														
33	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	304.5 Structures & Improvements	1,740	1,774	1,809	1,843	1,878	1,912	1,947	1,981	2,016	2,050	2,085	2,119	2,153	1,847
35	340.5 Office Furniture & Equipment	1,978	1,991	2,005	2,019	2,032	2,046	2,060	2,073	2,087	2,100	2,114	2,128	2,141	2,060
36	341.5 Transportation Equipment	(14,738)	(14,972)	(15,208)	(15,443)	(15,679)	(15,915)	(16,151)	(16,386)	(16,622)	(16,858)	(17,094)	(17,329)	(17,565)	(16,151)
37	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	343.5 Tools, Shop & Garage Equipment	16,758	17,081	17,404	17,727	18,050	18,373	18,696	19,020	19,343	19,666	19,989	20,312	20,635	18,696
39	344.5 Laboratory Equipment	275	312	348	384	421	457	493	529	566	602	638	675	711	493
40	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	346.5 Communication Equipment	(145)	(160)	(176)	(192)	(207)	(223)	(238)	(254)	(270)	(285)	(301)	(316)	(332)	(238)
42	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	348.5 Other Tangible Plant	70	76	82	87	93	99	105	111	117	122	128	134	140	105
44	ADJUSTMENT PER 2008 AUDIT FINDING #1	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293	4,293
45	SUB-TOTAL	3,951,039	4,025,130	4,099,222	4,173,314	4,247,405	4,321,497	4,395,588	4,472,384	4,549,179	4,625,975	4,702,770	4,779,566	4,856,361	4,399,956
46															
47	Allocation from Related Companies - Water - 75.1048 %, Sewer 24.8952%														
48	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	304.5 Structures & Improvements	38,485	38,795.89	39,126.42	39,456.95	39,787.48	40,118.01	40,448.54	40,779.07	41,109.60	41,440.13	41,770.66	42,101.19	42,431.72	40,448
50	340.5 Office Furniture & Equipment	97,402	101,944.50	106,487.35	111,030.20	115,573.05	120,115.90	124,658.75	129,201.60	133,744.45	138,287.30	142,830.15	147,373.00	151,915.85	124,659
51	341.5 Transportation Equipment	159,043	163,596.09	168,149.02	172,701.95	177,254.88	181,807.81	186,360.74	190,913.67	195,466.60	200,019.53	204,572.46	209,125.39	213,678.32	186,361
52	343.5 Tools, Shop & Garage Equipment	625	628.34	631.52	634.70	637.88	641.06	644.24	647.42	650.60	653.78	656.96	660.14	663.32	644
53	346.5 Communication Equipment	12,339	12,518.85	12,698.30	12,877.75	13,057.20	13,236.65	13,416.10	13,595.55	13,775.00	13,954.45	14,133.90	14,313.35	14,492.80	13,416
54	348.5 Other Tangible Plant	52,656	54,298.74	55,941.72	57,584.70	59,227.68	60,870.66	62,513.64	64,156.62	65,799.60	67,442.58	69,085.56	70,728.54	72,371.52	62,514
55															
56	SUB-TOTAL ALLOCATIONS	360,530	371,782	383,034	394,286	405,538	416,790	428,042	439,294	450,546	461,798	473,050	484,302	495,554	428,043
57															
58	TOTAL	4,311,569	4,396,913	4,482,256	4,567,600	4,652,943	4,738,287	4,823,930	4,911,678	4,999,725	5,087,772	5,175,820	5,263,867	5,351,915	4,827,999

LAKE UTILITY SERVICES, INC. - WATER - PROJECTED 6/30/09 - CALCULATION OF DEPRECIATION EXPENSE BASED ON CORRESPONDING MONTHLY PLANT BALANCE - WORKPAPER (NOT PART OF MFRs)

Line No.	Account No. and Name	PSC Monthly Rate	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
			2008 Jul	2008 Aug	2008 Sept	2008 Oct	2008 Nov	2008 Dec	2009 Jan	2009 Feb	2009 Mar	2009 Apr	2009 May	2009 Jun	LUSI TOTAL	Allocated Depreciation	Total Depreciation Expense		
1	INTANGIBLE PLANT																		
2	301.1 Organization	0.002083333	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	56.68	680.16	680.16
3	302.1 Franchises	0.002083333	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	46.52	558.24	558.24
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT																		
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	0.002604167	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	256.67	3,080.04	3,080.04
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	0.002777778	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	6,323.77	75,885.24	75,885.24
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	0.002380952	93.15	93.15	93.15	93.15	93.15	93.15	93.15	688.38	688.38	688.38	688.38	688.38	688.38	688.38	688.38	4,889.18	4,889.18
13	310.2 Power Generation Equipment	0.004166667	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	281.91	3,382.92	3,382.92
14	311.2 Pumping Equipment	0.004166667	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	2,142.23	3,913.07	3,913.07	3,913.07	3,913.07	3,913.07	3,913.07	3,913.07	3,913.07	36,331.80	36,331.80
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT																		
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	0.002604167	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	13,985.40	167,824.80	167,824.80
19	310.3 Power Generation Equipment	0.004166667	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	1,658.94	19,907.28	19,907.28
20	311.3 Pumping Equipment - WTP	0.004166667	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	935.75	11,229.00	11,229.00
21	320.3 Water Treatment Equipment	0.003787879	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	6,805.98	81,671.76	81,671.76
22	339.3 Other Plant & Misc. Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT																		
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	0.002604167	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	330.4 Distr. Reservoirs & Standpipes	0.002252252	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,633.44	7,971.28	7,971.28	7,971.28	7,971.28	7,971.28	7,971.28	7,971.28	7,971.28	93,628.32	93,628.32
27	331.4 Transm. & Distribution Mains	0.001937984	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	27,173.80	326,085.60	326,085.60
28	333.4 Services	0.002083333	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	3,642.30	43,707.60	43,707.60
29	334.4 Meters & Meter Installations	0.004166667	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	1,568.00	18,816.00	18,816.00
30	335.4 Hydrants	0.001851852	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	1,325.02	15,900.24	15,900.24
31	339.4 Other Plant & Misc. Equipment	0.003333333	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	GENERAL PLANT																		
33	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	304.5 Structures & Improvements	0.002083333	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	34.46	413.52	3,966.36
35	340.5 Office Furniture & Equipment	0.005555556	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	13.63	163.56	54,514.20
36	341.5 Transportation Equipment	0.013888889	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(235.75)	(2,829.00)	54,635.16
37	342.5 Stores Equipment	0.00462963	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	343.5 Tools, Shop & Garage Equipment	0.005208333	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	323.13	3,877.56	38.16
39	344.5 Laboratory Equipment	0.005555556	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	36.29	435.48	435.48
40	345.5 Power Operated Equipment	0.006944444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	346.5 Communication Equipment	0.008333333	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(15.59)	(187.08)	2,153.40
42	347.5 Miscellaneous Equipment	0.005555556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	348.5 Other Tangible Plant	0.008333333	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	69.96	19,715.76
44	ADJUSTMENT PER 2008 AUDIT FINDING #1*	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	SUB-TOTAL		74,091.56	74,091.56	74,091.56	74,091.56	74,091.56	74,091.56	74,091.56	76,795.47	76,795.47	76,795.47	76,795.47	76,795.47	76,795.47	76,795.47	76,795.47	905,322.18	1,040,345.22
46	Allocation from Related Companies - Water - 75.1048		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	% Sewer 24.8952%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	304.5 Structures & Improvements	0.002083333	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	330.53	3,966.36	(3,966.36)
50	340.5 Office Furniture & Equipment	0.005555556	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	4,542.85	54,514.20	(54,514.20)
51	341.5 Transportation Equipment	0.013888889	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	4,552.93	54,635.16	(54,635.16)
52	343.5 Tools, Shop & Garage Equipment	0.005208333	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	3.18	38.16	(38.16)
53	346.5 Communication Equipment	0.008333333	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	179.45	2,153.40	(2,153.40)
54	348.5 Other Tangible Plant	0.008333333	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	1,642.98	19,715.76	(19,715.76)
55			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	SUB-TOTAL ALLOCATIONS		11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	11,251.92	135,023.04	(135,023.04)

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balances

Florida Public Service Commission
REVISIONS PER SELECTED AUDIT FINDING
Schedule: A-10
Page 1 of 4
Preparer: John Hoy

Company: Lake Utility Services, Inc.
Docket No.: 070693-WS

Schedule Years Ended: Historical 6/30/07, Projected 6/30/08 & 6/30/09
Historic [X] Projected [X]

Explanation: Provide Average Wastewater Accumulated
Depreciation and Average Non-Used and Useful Calculation

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Historical Base Year 6/30/07		(3) (4) Non-Used & Useful		(5) (6) Intermediate Year 6/30/08		(7) (8) (9) Projected Year 6/30/09		(10)
		Adjusted Average Bal.	%	Amount	Adjusted Average Bal.	%	Amount	Adjusted Average Bal.	%	Amount
1	INTANGIBLE PLANT									
2	351.1 Organization	1,567	-	-	1,679	-	-	1,903	-	-
3	352.1 Franchises	67	-	-	90	-	-	90	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	-	-	-	-	-	-	-	-	-
8	360.2 Collection Sewers - Force	178,121	-	-	198,788	-	-	218,789	-	-
9	361.2 Collection Sewers - Gravity	371,348	-	-	427,379	-	-	481,567	-	-
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-
11	363.2 Services to Customers	32,309	-	-	43,365	-	-	53,129	-	-
12	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT									
16	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-
17	354.3 Structures & Improvements	-	-	-	-	-	-	-	-	-
18	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-
19	371.3 Pumping Equipment	257,925	-	-	322,480	-	-	401,241	-	-
20	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
21	TREATMENT AND DISPOSAL PLANT									
22	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-
23	354.4 Structures & Improvements	422,458	-	-	468,484	46%	215,503	509,163	46%	234,215
24	380.4 Treatment & Disposal Equipment	857,842	-	-	950,841	46%	437,387	1,130,845	46%	520,189
25	381.4 Plant Sewers	(105,843)	-	-	(110,376)	46%	(50,773)	(119,441)	46%	(54,943)
26	382.4 Outfall Sewer Lines	-	-	-	(11,299)	46%	(5,198)	(11,299)	46%	(5,198)
27	389.4 Other Plant & Misc. Equipment	(230,865)	-	-	(230,865)	46%	(106,198)	(230,865)	46%	(106,198)
28	RECLAIMED WATER TREATMENT PLANT									
29	353.5 Land & Land Rights	-	-	-	-	-	-	-	-	-
30	354.5 Structures & Improvements	-	-	-	1,910	-	-	66,205	-	-
31	355.5 Power Generation Equipment	-	-	-	237	-	-	8,206	-	-
32	371.5 Pumping Equipment	-	-	-	-	-	-	-	-	-
33	374.5 Reuse Distribution Reservoirs	-	-	-	477	-	-	16,538	-	-
34	380.5 Treatment & Disposal Equipment	-	-	-	-	-	-	-	-	-
35	381.5 Plant Sewers	-	-	-	-	-	-	-	-	-
36	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-
37	RECLAIMED WATER DISTRIBUTION PLANT									
38	352.6 Franchises	-	-	-	-	-	-	-	-	-
39	353.6 Land & Land Rights	-	-	-	-	-	-	-	-	-
40	354.6 Structures & Improvements	-	-	-	-	-	-	-	-	-
41	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-
42	366.6 Reuse Services	8,230	-	-	11,531	-	-	14,832	-	-
43	367.6 Reuse Meters & Meter Installations	74	-	-	107	-	-	582	-	-
44	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-
45	375.6 Reuse Transmission & Distribution System	20,498	-	-	31,807	-	-	90,978	-	-
46	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
47	GENERAL PLANT									
48	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-
49	354.7 Structures & Improvements	365	-	-	434	-	-	571	-	-
50	390.7 Office Furniture & Equipment	570	-	-	613	-	-	661	-	-
51	391.7 Transportation Equipment	-	-	-	-	-	-	-	-	-
52	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-
53	393.7 Tools, Shop & Garage Equipment	3,473	-	-	4,164	-	-	5,330	-	-
54	394.7 Laboratory Equipment	(172)	-	-	(100)	-	-	45	-	-
55	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-
56	396.7 Communication Equipment	6	-	-	(25)	-	-	(87)	-	-
57	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
58	398.7 Other Tangible Plant	-	-	-	12	-	-	35	-	-
59	ADJUSTMENT PER 2008 AUDIT FINDING #1	(107,363)	-	-	(107,363)	-	-	(107,363)	-	-
60	SUB-TOTAL	1,899,031	0	0	2,004,370	0	490,721	2,531,655	0	588,065
61	Allocation from Related Companies - Water -									
62	75.1048 %, Sewer 24.8952%	-	-	-	0	-	-	0	-	-
63	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-
64	354.7 Structures & Improvements	11,435	-	-	11,761	-	-	12,412	-	-
65	390.7 Office Furniture & Equipment	19,569	-	-	22,892	-	-	36,537	-	-
66	381.7 Transportation Equipment	34,609	-	-	40,691	-	-	52,855	-	-
67	393.7 Tools, Shop & Garage Equipment	195	-	-	201	-	-	214	-	-
68	396.7 Communication Equipment	3,376	-	-	3,559	-	-	3,926	-	-
69	398.7 Other Tangible Plant	10,919	-	-	12,910	-	-	16,892	-	-
70	ADJUSTMENT PER 2008 AFFILIATE AUDIT									
71	FINDING # 1	23,291	-	-	-	-	-	-	-	-
72	SUB-TOTAL ALLOCATIONS	103,394	0	0	92,014	0	0	122,836	0	0
73	TOTAL	1,802,425	0	0	2,096,384	0	490,721	2,654,491	0	588,065

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Company: Lake Utility Services, Inc.
Docket No.: 07D693-W5
Schedule Year Ended: 06/30/07
Historic [X] Projected []

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission
REVISIONS PER SELECTED AUDIT FINDINGS
Schedule: A-10
Page 2 of 4
Preparer: John Hoy
Recap Schedules: A-2, A-3

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(16a) Add'l	(16b) Add'l	(16c) Add'l	(17)	(18)	(19)	(20)	
		Per Books Prior Year 6/30/06	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Col. 2 thru 14 Average	Total Adjustments to TV Average	Adjustments per PSC Staff Audit Finding #1	Adjustments per PSC Staff Audit Finding #3	Adjustments per PSC Staff Audit Finding #4	Adjusted Average	Allocation of General Plant to Water	Allocation of General Plant from Water	Total Sewer Adjusted Average	
1	INTANGIBLE PLANT																							
2	351.1 Organization	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	-	-	-	-	1,567	-	-	1,567	
3	352.1 Franchises	(158)	(154)	(151)	(147)	(143)	(139)	(136)	(132)	(128)	(124)	(120)	(117)	(113)	(136)	203	-	-	-	67	-	-	67	
4	389.1 Other Plant & Misc. Equipment																							
5	COLLECTION PLANT																							
6	353.2 Land & Land Rights																							
7	354.2 Structures & Improvements																							
8	380.2 Collection Sewers - Force	177,522	179,337	181,153	182,969	184,784	186,600	188,415	190,231	192,046	193,862	195,678	197,493	199,309	188,396	(10,275)	-	-	-	178,121	-	-	178,121	
9	381.2 Collection Sewers - Gravity	335,577	340,396	345,216	350,037	354,858	359,680	364,501	369,324	374,147	378,970	383,792	388,615	393,440	364,504	6,851	-	(7)	-	371,348	-	-	371,348	
10	352.2 Special Collecting Structures																							
11	353.2 Services to Customers	28,143	27,169	28,194	29,222	30,250	31,278	32,306	33,335	34,365	35,394	36,424	37,454	38,483	32,309	-	-	-	32,309	-	-	32,309		
12	354.2 Flow Measuring Devices																							
13	355.2 Flow Measuring Installations																							
14	389.2 Other Plant & Misc. Equipment																							
15	SYSTEM PUMPING PLANT																							
16	353.3 Land & Land Rights																							
17	354.3 Structures & Improvements																							
18	370.3 Receiving Wells																							
19	371.3 Pumping Equipment	205,461	209,670	213,887	218,105	222,321	226,538	230,755	234,972	239,189	243,406	247,622	251,839	256,056	230,561	28,539	-	(237)	(1,238)	257,925	-	-	257,925	
20	389.3 Other Plant & Misc. Equipment																							
21	TREATMENT AND DISPOSAL PLANT																							
22	353.4 Land & Land Rights																							
23	354.4 Structures & Improvements	494,604	501,531	508,457	515,383	522,310	529,236	536,162	543,089	550,015	556,941	563,868	570,794	577,720	536,162	(113,704)	-	-	-	422,458	-	-	422,458	
24	380.4 Treatment & Disposal Equipment	92,456	93,650	95,116	96,794	97,257	97,316	90,306	91,801	91,127	92,621	94,137	95,659	97,184	94,187	766,195	-	-	(2,540)	857,842	-	-	857,842	
25	381.4 Plant Sewers																							
26	382.4 Outfall Sewer Lines	280	326	373	419	465	512	558	605	651	697	744	790	837	558	-	-	-	(11,578)	-	-	(11,578)		
27	389.4 Other Plant & Misc. Equipment	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	259,672	(490,537)	-	-	-	(230,865)	-	-	(230,865)	
28	RECLAIMED WATER TREATMENT PLANT																							
29	353.5 Land & Land Rights																							
30	354.5 Structures & Improvements																							
31	355.5 Power Generation Equipment																							
32	371.5 Pumping Equipment																							
33	374.5 Reuse Distribution Reservoirs																							
34	380.5 Treatment & Disposal Equipment																							
35	381.5 Plant Sewers																							
36	389.5 Other Plant & Misc. Equipment																							
37	RECLAIMED WATER DISTRIBUTION PLANT																							
38	352.6 Franchises																							
39	353.6 Land & Land Rights																							
40	354.6 Structures & Improvements																							
41	355.6 Power Generation Equipment																							
42	366.6 Reuse Services	6,580	6,855	7,130	7,405	7,680	7,955	8,230	8,505	8,780	9,055	9,330	9,605	9,881	8,230	-	-	-	-	8,230	-	-	8,230	
43	367.6 Reuse Meters & Meter Installations	65	67	68	70	71	73	74	76	78	79	81	82	84	74	-	-	-	-	74	-	-	74	
44	371.6 Pumping Equipment																							
45	375.6 Reuse Transmission & Distribution System	16,568	17,223	17,878	18,533	19,188	19,843	20,498	21,153	21,808	22,463	23,118	23,773	24,428	20,498	-	-	-	-	20,498	-	-	20,498	
46	389.6 Other Plant & Miscellaneous Equipment																							
47	GENERAL PLANT																							
48	353.7 Land & Land Rights																							
49	354.7 Structures & Improvements																							
50	390.7 Office Furniture & Equipment	288	291	294	298	301	304	307	310	314	317	320	323	326	307	(687)	-	-	-	(687)	523	539	365	
51	391.7 Transportation Equipment																							
52	392.7 Stores Equipment																							
53	393.7 Tools, Shop & Garage Equipment	1,777	1,794	1,812	1,830	1,848	1,866	1,884	1,902	1,920	1,938	1,956	1,974	1,992	1,884	(408)	-	-	-	1,476	(1,109)	3,106	3,473	
54	394.7 Laboratory Equipment																							
55	395.7 Power Generation Equipment																							
56	396.7 Communication Equipment																							
57	397.7 Miscellaneous Equipment																							
58	398.7 Other Tangible Plant																							
59	ADJUSTMENT PER 2004 AUDIT FINDING #1																(107,363)	-	-	(107,363)	-	-	(107,363)	
60	SUB-TOTAL	1,618,402	1,639,394	1,660,667	1,681,156	1,702,450	1,722,320	1,734,641	1,755,766	1,775,018	1,796,439	1,817,862	1,839,353	1,860,580	1,738,773	68,488	(107,363)	(244)	(3,779)	1,695,675	(817)	3,973	1,699,031	
61	Allocation from Related Companies - Water - 75.1048 %; Sewer 24.8952%																							
62	353.7 Land & Land Rights																							
63	354.7 Structures & Improvements																							
64	390.7 Office Furniture & Equipment																							
65	381.7 Transportation Equipment																							
66	393.7 Tools, Shop & Garage Equipment																							
67	396.7 Communication Equipment																							
68	398.7 Other Tangible Plant																							
69	ADJUSTMENT PER 2008 AFFILIATE AUDIT FINDING # 1																							
70	SUB-TOTAL ALLOCATIONS																							
71																								
72																								
73	TOTAL	1,618,402	1,639,394	1,660,667	1,681,156	1,702,450	1,722,320	1,734,641	1,755,766	1,775,018	1,796,439	1,817,862	1,839,353	1,860,580	1,738,773	68,488	(107,363)	(244)	(3,779)	1,695,675	(817)	84,076	1,802,425	

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission
REVISIONS PER SELECTED AUDIT FINDINGS
Schedule: A-10
Page 3 of 4
Preparer: John Hoy
Recap Schedules: A-2, A-8

Company: Lake Utility Services, Inc.
Docket No.: 070693-VIS
Schedule Years Ended: Projected 6/30/08
Historic [] Projected [X]

Explanation: Provide month ending balances for each month of the intermediate year and the ending balance for the prior year.

Line No.	(1) Account No. and Name	(2) Prior Year 06/30/07	(3) Adjustments to Prior Year	(4) Adjusted Prior Year	(5) 2007 Jul	(6) 2007 Aug	(7) 2007 Sept	(8) 2007 Oct	(9) 2007 Nov	(10) 2007 Dec	(11) 2008 Jan	(12) 2008 Feb	(13) 2008 Mar	(14) 2008 Apr	(15) 2008 May	(16) 2008 Jun	(17) 2008 Jul	(18) 2008 Avg
1	INTANGIBLE PLANT																	
2	351.1 Organization	1,567		1,567	1,565	1,604	1,623	1,642	1,660	1,679	1,698	1,716	1,735	1,754	1,772	1,791	1,679	
3	352.1 Franchises	(113)	203	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
4	388.1 Other Plant & Misc. Equipment																	
5	COLLECTION PLANT																	
6	353.2 Land & Land Rights																	
7	354.2 Structures & Improvements																	
8	390.2 Collection Sewers - Force	199,062	(10,275)	188,787	180,454	182,121	193,787	195,454	187,121	198,788	200,454	202,121	203,788	205,455	207,121	208,788	198,788	
9	361.2 Collection Sewers - Gravity	393,440	8,844	400,284	404,800	409,316	413,831	418,347	422,863	427,379	431,894	436,410	440,926	445,442	449,957	454,473	427,379	
10	362.2 Special Collecting Structures																	
11	363.2 Services to Customers	38,483		38,483	39,297	40,111	40,924	41,738	42,552	43,365	44,179	44,993	45,806	46,620	47,434	48,247	43,365	
12	364.2 Flow Measuring Devices																	
13	365.2 Flow Measuring Installations																	
14	389.2 Other Plant & Misc. Equipment																	
15	SYSTEM PUMPING PLANT																	
16	353.3 Land & Land Rights																	
17	354.3 Structures & Improvements																	
18	370.3 Receiving Wells	256,017	27,364	283,380	289,897	296,414	302,930	309,447	315,964	322,480	328,997	335,514	342,030	348,547	355,064	361,580	322,480	
19	371.3 Pumping Equipment																	
20	389.3 Other Plant & Misc. Equipment																	
21	TREATMENT AND DISPOSAL PLANT																	
22	353.4 Land & Land Rights																	
23	354.4 Structures & Improvements	577,720	(113,704)	464,016	464,594	465,172	465,749	466,327	466,904	467,482	468,060	468,637	469,215	469,793	474,714	476,635	468,484	
24	380.4 Treatment & Disposal Equipment	97,184	763,655	860,839	875,839	890,839	905,840	920,840	935,840	950,841	965,841	980,841	995,842	1,010,842	1,025,842	1,040,843	950,841	
25	381.4 Plant Sewers		(105,843)	(105,843)	(105,598)	(107,354)	(108,108)	(108,865)	(109,620)	(110,376)	(111,131)	(111,887)	(112,642)	(113,398)	(114,153)	(114,909)	(110,376)	
26	382.4 Outfall Sewer Lines	837	(12,136)	(11,299)	(11,298)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	
27	389.4 Other Plant & Misc. Equipment	259,672	(490,537)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	
28	RECLAIMED WATER TREATMENT PLANT																	
29	353.5 Land & Land Rights																	
30	354.5 Structures & Improvements																	
31	355.5 Power Generation Equipment																	
32	371.5 Pumping Equipment																	
33	374.5 Reuse Distribution Reservoirs																	
34	380.5 Treatment & Disposal Equipment																	
35	381.5 Plant Sewers																	
36	389.5 Other Plant & Misc. Equipment																	
37	RECLAIMED WATER DISTRIBUTION PLANT																	
38	352.8 Franchises																	
39	353.6 Land & Land Rights																	
40	354.6 Structures & Improvements																	
41	355.6 Power Generation Equipment																	
42	366.6 Reuse Services	9,881		9,881	10,158	10,431	10,706	10,981	11,256	11,531	11,806	12,081	12,356	12,631	12,906	13,181	11,531	
43	367.6 Reuse Meters & Meter Installations	84		84	85	87	88	90	91	93	95	96	98	99	160	220	107	
44	371.6 Pumping Equipment																	
45	375.6 Reuse Transmission & Distribution System	24,428		24,428	25,083	25,738	26,393	27,048	27,703	28,358	29,013	29,668	30,323	30,978	31,633	32,288	31,807	
46	389.6 Other Plant & Miscellaneous Equipment																	
47	GENERAL PLANT																	
48	353.7 Land & Land Rights																	
49	354.7 Structures & Improvements																	
50	390.7 Office Furniture & Equipment	326	365	591	593	597	601	605	609	613	617	621	625	629	633	637	613	
51	391.7 Transportation Equipment																	
52	392.7 Stores Equipment																	
53	393.7 Tools, Shop & Garage Equipment	1,992	1,589	3,581	3,679	3,776	3,873	3,970	4,067	4,164	4,261	4,358	4,456	4,553	4,650	4,747	4,164	
54	394.7 Laboratory Equipment		(172)	(172)	(160)	(148)	(136)	(124)	(112)	(100)	(88)	(76)	(64)	(52)	(40)	(28)	(100)	
55	395.7 Power Operated Equipment																	
56	396.7 Communication Equipment		6	6	1	(4)	(10)	(15)	(20)	(25)	(30)	(35)	(41)	(46)	(51)	(56)	(25)	
57	397.7 Miscellaneous Equipment																	
58	398.7 Other Tangible Plant				2	4	6	8	10	12	14	15	17	19	21	23	12	
59	ADJUSTMENT PER 2008 AUDIT FINDING #1		(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	
60	SUB-TOTAL	1,890,560	(38,742)	1,820,836	1,850,245	1,879,652	1,909,059	1,938,466	1,967,873	1,997,280	2,026,687	2,056,094	2,085,501	2,122,685	2,173,735	2,224,786	2,004,370	
61																		
62	Allocation from Related Companies - Water - 75.1048 % Sewer 24.8952%																	
63	353.7 Land & Land Rights																	
64	354.7 Structures & Improvements	11,435	11,435	11,489	11,544	11,598	11,652	11,706	11,761	11,815	11,869	11,923	11,978	12,032	12,086	12,141	11,761	
65	390.7 Office Furniture & Equipment	19,569	19,569	19,739	19,908	20,078	20,247	20,417	21,587	22,757	23,927	25,097	26,267	27,437	28,607	29,777	22,892	
66	381.7 Transportation Equipment	34,609	34,609	35,223	35,836	36,450	37,063	37,676	38,290	38,903	39,517	40,130	40,744	41,357	41,971	42,584	40,691	
67	393.7 Tools, Shop & Garage Equipment	195	195	196	197	198	199	200	201	202	203	204	205	206	207	208	201	
68	396.7 Communication Equipment	3,376	3,376	3,407	3,437	3,468	3,498	3,529	3,559	3,589	3,620	3,651	3,681	3,712	3,742	3,772	3,559	
69	398.7 Other Tangible Plant	10,919	10,919	11,251	11,583	11,915	12,246	12,578	12,910	13,242	13,574	13,906	14,237	14,569	14,901	15,232	12,910	
70	SUB-TOTAL ALLOCATIONS	80,103	80,103	81,704	83,305	84,906	86,507	88,107	89,708	91,309	92,910	94,511	96,112	97,713	99,314	100,915	92,014	
71	ADJUSTMENT PER 2008 AUDIT FINDING #1																	
72	TOTAL	1,890,560	40,361	1,900,941	1,931,949	1,962,957	1,993,965	2,024,973	2,055,981	2,086,989	2,120,137	2,152,216	2,188,182	2,224,149	2,277,871	2,331,593	2,096,384	

Schedule of Wastewater Accumulated Depreciation By Primary Account
Test Year Average Balance

Florida Public Service Commission
REVISIONS PER SELECTED AUDIT FINDINGS
Schedule: A-10
Page 4 of 4
Preparer: John Hoy
Recap Schedules: A-2, A-8

Company: Lake Utility Services, Inc.
Docket No.: 070693-W5
Schedule Years Ended: Projected 6/30/09
Historic [] Projected [X]

Explanation: Provide month ending balances for each month of the projected test year and the ending balance for the prior year.

Line No.	(1) Account No. and Name	(2) Prior Year 06/30/08	(3) 2008 Jul	(4) 2008 Aug	(5) 2008 Sept	(6) 2008 Oct	(7) 2008 Nov	(8) 2008 Dec	(9) 2009 Jan	(10) 2009 Feb	(11) 2009 Mar	(12) 2009 Apr	(13) 2009 May	(14) 2009 Jun	(15) Col. 2 thru 14 Average
1	INTANGIBLE PLANT														
2	351.1 Organization	1,791	1,810	1,828	1,847	1,866	1,884	1,903	1,922	1,940	1,959	1,978	1,996	2,015	1,903
3	352.1 Franchises	90	90	90	90	90	90	90	90	90	90	90	90	90	90
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements														
8	360.2 Collection Sewers - Force	208,788	210,455	212,122	213,788	215,455	217,122	218,789	220,455	222,122	223,789	225,456	227,122	228,789	218,789
9	361.2 Collection Sewers - Gravity	454,473	458,989	463,504	468,020	472,536	477,052	481,567	486,083	490,599	495,115	499,630	504,146	508,662	481,567
10	362.2 Special Collecting Structures														
11	363.2 Services to Customers	46,247	46,061	49,875	50,688	51,502	52,315	53,129	53,943	54,756	55,570	56,384	57,197	58,011	53,129
12	364.2 Flow Measuring Devices														
13	365.2 Flow Measuring Installations														
14	389.2 Other Plant & Misc. Equipment														
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights														
17	354.3 Structures & Improvements														
18	370.3 Receiving Wells														
19	371.3 Pumping Equipment	361,580	368,097	374,613	381,130	387,647	394,163	400,680	407,544	414,408	421,272	428,136	435,000	441,863	401,241
20	389.3 Other Plant & Misc. Equipment														
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights														
23	354.4 Structures & Improvements	479,635	484,557	489,478	494,399	499,321	504,242	509,163	514,084	519,006	523,927	528,848	533,770	538,691	509,163
24	360.4 Treatment & Disposal Equipment	1,040,843	1,055,843	1,070,843	1,085,844	1,100,844	1,115,845	1,130,845	1,145,845	1,160,846	1,175,846	1,190,846	1,205,847	1,220,847	1,130,845
25	381.4 Plant Sewers (114,909)	(114,909)	(115,964)	(116,419)	(117,175)	(117,930)	(118,686)	(119,441)	(120,197)	(120,952)	(121,708)	(122,463)	(123,219)	(123,974)	(119,441)
26	362.4 Outfall Sewer Lines (11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)	(11,299)
27	369.4 Other Plant & Misc. Equipment (230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)	(230,865)
28	RECLAIMED WATER TREATMENT PLANT														
29	353.5 Land & Land Rights														
30	354.5 Structures & Improvements	16,551	24,827	33,102	41,378	49,654	57,929	66,205	74,480	82,756	91,032	99,307	107,583	115,859	66,205
31	355.5 Power Generation Equipment	2,051	3,077	4,103	5,129	6,154	7,180	8,206	9,231	10,257	11,283	12,309	13,334	14,360	8,206
32	371.5 Pumping Equipment														
33	374.5 Reuse Distribution Reservoirs	4,134	6,202	8,269	10,336	12,403	14,470	16,538	18,605	20,672	22,739	24,806	26,873	28,941	16,538
34	380.5 Treatment & Disposal Equipment														
35	381.5 Plant Sewers														
36	389.5 Other Plant & Misc. Equipment														
37	RECLAIMED WATER DISTRIBUTION PLANT														
38	352.6 Franchises														
39	353.6 Land & Land Rights														
40	354.6 Structures & Improvements														
41	355.6 Power Generation Equipment														
42	366.6 Reuse Services	13,181	13,456	13,731	14,006	14,282	14,557	14,832	15,107	15,382	15,657	15,932	16,207	16,482	14,832
43	367.6 Reuse Meters & Meter Installations	220	280	341	401	461	522	582	643	703	763	824	884	945	582
44	371.6 Pumping Equipment														
45	375.6 Reuse Transmission & Distribution System	51,811	58,339	64,867	71,395	77,923	84,451	90,978	97,506	104,034	110,562	117,090	123,618	130,146	90,978
46	389.6 Other Plant & Miscellaneous Equipment														
47	GENERAL PLANT														
48	353.7 Land & Land Rights														
49	354.7 Structures & Improvements	502	513	525	536	548	559	571	582	593	605	616	628	639	571
50	390.7 Office Furniture & Equipment	637	641	645	649	653	657	661	665	669	673	677	680	684	661
51	391.7 Transportation Equipment														
52	392.7 Stores Equipment														
53	393.7 Tools, Shop & Garage Equipment	4,747	4,844	4,941	5,038	5,135	5,233	5,330	5,427	5,524	5,621	5,718	5,815	5,913	5,330
54	394.7 Laboratory Equipment	(28)	(16)	(4)	8	20	33	45	57	69	81	93	105	117	45
55	395.7 Power Operated Equipment														
56	396.7 Communication Equipment	(56)	(61)	(66)	(72)	(77)	(82)	(87)	(92)	(97)	(103)	(108)	(113)	(118)	(87)
57	397.7 Miscellaneous Equipment														
58	398.7 Other Tangible Plant	23	25	27	29	31	33	35	37	39	41	42	44	46	35
59	ADJUSTMENT PER 2008 AUDIT FINDING #1 (107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)	(107,363)
60	SUB-TOTAL	2,224,766	2,275,837	2,326,898	2,377,939	2,428,990	2,480,041	2,531,092	2,582,490	2,633,888	2,685,286	2,736,684	2,788,082	2,839,480	2,531,092
61															
62	Allocation from Related Companies - Water - 75.1048 % Sewer 24.8952%														
63	353.7 Land & Land Rights														
64	354.7 Structures & Improvements	12,086	12,140	12,195	12,249	12,303	12,357	12,412	12,466	12,520	12,574	12,629	12,683	12,737	12,412
65	390.7 Office Furniture & Equipment	29,097	30,337	31,577	32,817	34,057	35,297	36,537	37,777	39,017	40,257	41,497	42,737	43,977	36,537
66	391.7 Transportation Equipment	46,773	47,787	48,801	49,814	50,828	51,842	52,855	53,869	54,883	55,896	56,910	57,924	58,938	52,855
67	393.7 Tools, Shop & Garage Equipment	208	209	210	211	212	213	214	215	216	217	218	219	220	214
68	396.7 Communication Equipment	3,742	3,773	3,803	3,834	3,864	3,895	3,926	3,956	3,987	4,017	4,048	4,078	4,109	3,926
69	398.7 Other Tangible Plant	14,901	15,233	15,565	15,897	16,228	16,560	16,892	17,224	17,556	17,888	18,219	18,551	18,883	16,892
70	SUB-TOTAL ALLOCATIONS	106,807	109,478	112,150	114,821	117,493	120,164	122,835	125,507	128,178	130,850	133,521	136,192	138,864	122,835
71															
72	TOTAL	2,331,573	2,385,315	2,439,038	2,492,760	2,546,482	2,600,205	2,653,927	2,707,666	2,761,066	2,814,136	2,867,205	2,920,274	2,973,344	2,654,461

Schedule of Contributions In Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission
 REVISIONS PER SELECTED AUDIT FINDINGS
 Schedule: A-12
 Page 3 of 4
 Preparer: John Hoy

Company: Lake Utility Services, Inc.
 DocId#: 070893-W5
 Schedule Years Ended: Projected 6/30/08
 Historic [] or Projected [X]

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Acc'l No.	(2) Description	(3) Prior Year 06/30/07	Adjustments to Prior Year	Adjusted Prior Year	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
						Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Col. 3 thru 15 Average
WATER																		
1																		
2	2711043	CIAC-WTR TRANS & DISTR MAINS	5,714,566	0	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566
3		SUB-TOTAL MAINS	5,714,566	-	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566
4																		
5	2711000	CIAC-WATER-UNDISTR.	2,673,511	0	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511
6	2711011	CIAC-WTR.STRUCT & IMPRV (SOURCE SUPPLY PLT)	534	0	534	534	534	534	534	534	534	534	534	534	534	534	534	534
7	2711014	CIAC-WTR.WELLS & SPRINGS	218,163	0	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163
8	2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	14,286	0	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286
9	2711025	CIAC-WTR.ELECTRIC PUMP EQUIP	42,440	0	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440
10	2711031	CIAC-WTR.STRUCT & IMPRV (WTR T P)	230,001	0	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001
11	2711032	CIAC-WTR.WATER TREATMENT EQPT	29,639	0	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639
12	2711042	CIAC-WTR.DIS RESV & STNDPIPES	108,483	0	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483
13	2711048	CIAC-WTR.HYDRANTS	677,909	0	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909
14	2711073	CIAC-WTR. PLANT MOD FEE-NC	540	0	540	540	540	540	540	540	540	540	540	540	540	540	540	540
15	2711074	CIAC-WTR. PLANT MTR FEE-NC	11,321	0	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321
16		SUB-TOTAL CONTRIBUTED PROPERTY	4,006,826	-	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826
17																		
18	2711010	CIAC-WATER-TAX	4,190,260	0	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260
19	2711045	CIAC-WTR.SERVICE LINES	1,244,192	0	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192
20	2711046	CIAC-WTR.METERS	48,266	0	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266
21	2711047	CIAC-WTR.METER INSTALLATIONS	2,043	0	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043
22		SUB-TOTAL TAPS & METERS	5,484,762	-	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762
23		ADJUSTMENT PER 2008 AUDIT FINDING # 7	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)
24		TOTAL	15,206,154	(57,045)	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109
25																		
26																		
27																		
WASTEWATER																		
28																		
29	2721000	CIAC-SEWER-UNDISTRIBUTED	870,655	0	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655
30	2721003	CIAC-SEWER BLDGS & STRUCTURES	371,191	0	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191
31	2721004	CIAC-SEWER LAGOONS	14,960	0	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960
32	2721005	CIAC-SEWER SEWAGE TREATMENT PLANT	65,504	0	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504
33	2721006	CIAC-SEWER SEWAGE SERVICE LINES	287,041	0	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041
34	2721007	CIAC-SEWER FORCE MAINS OR VACUUM MAINS	513,331	0	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331
35	2721008	CIAC-SEWER MAINS	1,221,307	0	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307
36	2721009	CIAC-SEWER LIFT STATIONS	2,370	0	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370
37	2721011	CIAC-SEWER LIFT STATION	1,089,630	0	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630
38	2721050	CIAC-SEWER REUSE	361,069	0	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069
39	2721098	CIAC-SEWER MANHOLES	560,264	0	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264
40		SUB-TOTAL CONTRIBUTED PROPERTY	5,357,322	-	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322
41																		
42	2721010	CIAC-SEWER-TAX	851,730	(184,949)	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781
43		SUB-TOTAL TAPS	851,730	(184,949)	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781
44		ADJUSTMENT PER 2008 AUDIT FINDING # 7 (net)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)
46		TOTAL	6,208,052	(186,674)	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378

NU&U
 46% 170,748
 46% 30,132

Recap Schedules: A-1,A-2A-11

CALCULATION OF CIAC AMORTIZATION

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
Line No.	Account No. and Name	PSC life in years	Yearly Deprec Rate	PSC Monthly Rate	2007 Jul	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	LUSI TOTAL
1	WATER																
2	2711043 CIAC-WTR.TRANS & DISTR MAINS	43	0.02326614	0.001937984	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	132,897
3	SUB-TOTAL MAINS				11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	132,897
4																	
5	2711000 CIAC-WATER-UNDISTR.*	41.30010091	0.024213018	0.002017761	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	64,734
6	2711011 CIAC-WTR.STRUCT & IMPRV (SOURCE SUPPLY PLT)	32	0.03125	0.002604167	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	17
7	2711021 CIAC-WTR.WELLS & SPRINGS	30	0.033333333	0.002777778	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	7,272
8	2711021 CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	32	0.02928	0.002604167	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	446
9	2711025 CIAC-WTR.ELECTRIC PUMP EQUIP	20	0.05	0.004166667	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	2,122
10	2711031 CIAC-WTR.STRUCT & IMPRV (INTR T P)	32	0.03125	0.002604167	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	7,186
11	2711032 CIAC-WTR.WATER TREATMENT EQPT	22	0.045454545	0.003787879	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	1,347
12	2711042 CIAC-WTR.DIS RESV & STANDPIPES	37	0.027027027	0.002290262	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	2,832
13	2711046 CIAC-WTR.HYDRANTS	45	0.022222222	0.001851862	1295.39	1295.39	1295.39	1295.39	1295.39	1295.39	1295.39	1295.39	1295.39	1295.39	1295.39	1295.39	15,085
14	2711073 CIAC-WTR. PLANT MOD FEE-NC**	41.30010091	0.024213018	0.002017761	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	13
15	2711074 CIAC-WTR. PLANT MTR FEE-NC**	41.30010091	0.024213018	0.002017761	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	274
16	SUB-TOTAL CONTRIBUTED PROPERTY				8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	101,409
17																	
18	2711010 CIAC-WATER-TAX	40	0.025	0.002083333	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	104,757
19	2711045 CIAC-WTR.SERVICE LINES	40	0.025	0.002083333	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	31,105
20	2711046 CIAC-WTR.METERS	20	0.05	0.004166667	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	2,413
21	2711047 CIAC-WTR.METER INSTALLATIONS	20	0.05	0.004166667	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	102
22	SUB-TOTAL TAPS & METERS				11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	138,377
23	CALCULATION FOR ADJ. PER 2008 AUDIT FINDING # 7***	35.43143017	0.028223529	0.002351961	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(1,810.04)
24	TOTAL				30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	371,073
25																	
26																	
27																	
28	WASTEWATER																
29	2721000 CIAC-SEWER-UNDISTRIBUTED*	32	0.03125	0.002604167	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	11,620
30	2721003 CIAC-SEWER BLDGS & STRUCTURES	32	0.03125	0.002604167	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	468
31	2721004 CIAC-SEWER LAGOONS	18	0.055555556	0.00462963	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	3,539
32	2721005 CIAC-SEWER SEWAGE TREATMENT PLANT	38	0.026191789	0.002193962	629.46	629.46	629.46	629.46	629.46	629.46	629.46	629.46	629.46	629.46	629.46	629.46	7,564
33	2721006 CIAC-SEWER FORCE MAINS SERVICE LINES	30	0.033333333	0.002777778	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	17,111
34	2721007 CIAC-SEWER FORCE MAINS OR VACUUM MAINS	45	0.022222222	0.001851862	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	27,140
35	2721008 CIAC-SEWER MAINS	30	0.033333333	0.002777778	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	79
36	2721009 CIAC-SEWER OUTFALL LINES	18	0.055555556	0.00462963	5044.56	5044.56	5044.56	5044.56	5044.56	5044.56	5044.56	5044.56	5044.56	5044.56	5044.56	5044.56	60,535
37	2721011 CIAC-SEWER LIFT STATION	43	0.023259814	0.001937984	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	8,397
38	2721050 CIAC-SEWER REUSE	30	0.033333333	0.002777778	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	18,675
39	2721098 CIAC-SEWER MANHOLES	30	0.033333333	0.002777778	14.354	14.354	14.354	14.354	14.354	14.354	14.354	14.354	14.354	14.354	14.354	14.354	172,247
40	SUB-TOTAL CONTRIBUTED PROPERTY				14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	172,247
41																	
42	2721010 CIAC-SEWER-TAX	38	0.026191789	0.002193962	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	17,547
43	SUB-TOTAL TAPS				1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	17,547
44	CALCULATION FOR ADJ. PER 2008 AUDIT FINDING # 7***	25.26707732	0.036571193	0.003280009	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(147.48)
45	TOTAL				15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	189,647

Notes:

*Used the effective rate from UJ for Undistributed CIAC according to their 6/2007 amortization per their financials.

** Used the same rate as undistributed.

*** For CIAC Amortization related to the adjustment to CIAC proposed by staff, used a composite rate derived by using the depreciation expense for the year divided by the average plant for the year. Allocated plant and associated depreciation expense were not included in the calculation.

Schedule of Contributions in Aid of Construction By Classification
 Test Year Average Balance

Company: Lake Utility Services, Inc.
 Doccat No.: 070493-W5
 Schedule Years Ended: Projected 6/30/09
 Historic [] or Projected [X]

Florida Public Service Commission
 REVISIONS PER SELECTED AUDIT FINDINGS
 Schedule: A-12
 Page 4 of 4
 Preparer: John Hoy

Explanation: Provide the average CIAC balance by account classification. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Acct. No.	(2) Description	(3) Prior Year 06/30/08	(4) Jul	(5) Aug	(6) Sept	(7) Oct	(8) Nov	(9) Dec	(10) Jan	(11) Feb	(12) Mar	(13) Apr	(14) May	(15) Jun	(16) Col 3 thru 15 Average
WATER																
1	2711043	CIAC-WTR.TRANS & DISTR MAINS	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566
3		SUB-TOTAL MAINS	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566	5,714,566
5	2711000	CIAC-WATER-UNDISTR.	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511	2,673,511
6	2711011	CIAC-WTR.STRUCT & IMPRV (SOURCE SUPPLY PLT)	534	534	534	534	534	534	534	534	534	534	534	534	534	534
7	2711014	CIAC-WTR.WELLS & SPRINGS	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163	218,163
8	2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286	14,286
9	2711025	CIAC-WTR.ELECTRIC PUMP EQUIP	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440	42,440
10	2711031	CIAC-WTR.STRUCT & IMPRV (WTR T P)	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001	230,001
11	2711032	CIAC-WTR.WATER TREATMENT EQPT	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639	29,639
12	2711042	CIAC-WTR.DIS RESV & STNDPIPES	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483	108,483
13	2711048	CIAC-WTR.HYDRANTS	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909	677,909
14	2711073	CIAC-WTR. PLANT MOD FEE-NC	540	540	540	540	540	540	540	540	540	540	540	540	540	540
15	2711074	CIAC-WTR. PLANT MTR FEE- NC	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321	11,321
16		SUB-TOTAL CONTRIBUTED PROPERTY	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826	4,006,826
17																
18	2711010	CIAC-WATER-TAX	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260	4,190,260
19	2711045	CIAC-WTR.SERVICE LINES	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192	1,244,192
20	2711046	CIAC-WTR.METERS	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266	48,266
21	2711047	CIAC-WTR.METER INSTALLATIONS	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043	2,043
22		SUB-TOTAL TAPS & METERS	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762	5,484,762
23		ADJUSTMENT PER 2008 AUDIT FINDING # 7	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)	(57,045)
24		TOTAL	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109	15,149,109
25																
26																
27																
28																
WASTEWATER																
29	2721000	CIAC-SEWER-UNDISTRIBUTED	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655	870,655
30	2721003	CIAC-SEWER BLDGS & STRUCTURES	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191	371,191
31	2721004	CIAC- SEWER LAGOONS	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960	14,960
32	2721005	CIAC- SEWER SEWAGE TREATMENT PLANT	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504	65,504
33	2721006	CIAC- SEWER SEWAGE SERVICE LINES	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041	287,041
34	2721007	CIAC- SEWER FORCE MAINS OR VACUUM MAINS	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331	513,331
35	2721008	CIAC- SEWER MAINS	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307	1,221,307
36	2721009	CIAC- SEWER OUTFALL LINES	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370	2,370
37	2721011	CIAC- SEWER LIFT STATION	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630	1,089,630
38	2721050	CIAC- SEWER REUSE	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069	361,069
39	2721098	CIAC- SEWER MANHOLES	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264	560,264
40		SUB-TOTAL CONTRIBUTED PROPERTY	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322	5,357,322
41																
42	2721010	CIAC-SEWER-TAX	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781
43		SUB-TOTAL TAPS	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781	666,781
44		ADJUSTMENT PER 2008 AUDIT FINDING # 7 (net)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)	(3,725)
45		TOTAL	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378	6,020,378

NU&U
 46% 170,746
 46% 6,882
 46% 30,132
 207,761
 0
 207,761

Schedule of Accumulated Amortization of CIAC
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission
 REVISIONS PER SELECTED AUDIT FINDINGS
 Schedule: A-14
 Page 1 of 4
 Preparer: John Hoy

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07
 Historic [X] or Projected []

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

No.	(1) Line Account No. and Name	(2) (3) (4) Historical Base Year 6/30/07			(5) (6) (7) Intermediate Year 6/30/08			(8) (9) (10) Projected Year 6/30/09		
		Adjusted Average Bal.	Non-Used & Useful %	Amount	Adjusted Average Bal.	Non-Used & Useful %	Amount	Adjusted Average Bal.	Non-Used & Useful %	Amount
1	WATER									
2										
3	Plant Capacity Fees									
4										
5	Line/Main Extension Fees									
6										
7	Meter Installation Fees	353,529			488,893			627,269		
8										
9	Contributed Lines	432,913			576,026			708,923		
10										
11	Other - Contributed Property	1,482,315			1,584,302			1,685,711		
12	Adjustment - 2008 Audit Finding # 7	324,506			323,701			322,091		
13										
14	Total	2,593,263	N/A	-	2,972,922	N/A	-	3,343,994	N/A	-
15										
16										
17	WASTEWATER									
18										
19	Plant Capacity Fees									
20										
21	Line/Main Extension Fees									
22										
23	Contributed Lines									
24										
25	Other - Tap Fees	176,715			199,328			216,874		
26										
27	Other - Contributed Property	863,911			1,019,914 *		32,792	1,192,159 *		40,016
28	Adjustment - 2008 Audit Finding # 7	82,379			82,305			82,158		
29										
30	Total	1,123,005	N/A	-	1,301,547		32,792	1,491,191		40,016

Note:

* With the addition of capacity to the Sewer Treatment Plant, 46% associated with treatment plant accounts is considered NU&U.

Recap Schedules: A-1,A-2,A-11

Schedule of Accumulated Amortization - CIAC
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission
 REVISIONS PER SELECTED AUDIT FINDINGS
 Schedule: A-14
 Page 2 of 4
 Preparer: John Hoy

Company: Lake Utility Services, Inc.
 Docket No.: 070693-WS
 Schedule Year Ended: 06/30/07
 Historic [X] or Projected []

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Acc't. No.	(2) Description	(3) Per Books Prior Year 8/30/06	(4) Jul	(5) Aug	(6) Sept	(7) Oct	(8) Nov	(9) Dec	(10) Jan	(11) Feb	(12) Mar	(13) Apr	(14) May	(15) Jun	(16) Col 3 thru 15 Average	(16) Add'l Adjustments per PSC Staff Audit Find # 7	(17) Total Adjustments to TY Average	(18) Total CIAC Adjusted Average	
1		WATER																		
2	2722043	ACC AMORT TRANS & DISTR MAINS	357,372	369,813	382,253	394,693	407,133	419,573	432,431	445,289	458,147	471,004	483,862	496,720	509,578	432,913	-	-	432,913	
3		TOTAL MAINS	357,372	369,813	382,253	394,693	407,133	419,573	432,431	445,289	458,147	471,004	483,862	496,720	509,578	432,913	-	-	432,913	
4																				
5	2722000	ACC AMORT-CIA-WATER	1,315,635	1,321,029	1,326,424	1,331,818	1,337,213	1,342,607	1,348,002	1,353,396	1,358,791	1,364,185	1,369,580	1,374,974	1,380,369	1,348,002	-	-	1,348,002	
6	2722011	ACC AMORT STRUCT & IMPRV - S of S	58	60	61	62	64	65	67	68	69	71	72	73	75	67	-	-	67	
7	2722014	ACC AMORT WELLS & SPRINGS	32,378	32,983	33,588	34,194	34,799	35,405	36,010	36,615	37,221	37,826	38,432	39,037	39,642	36,010	-	-	36,010	
8	2722021	ACC AMORT STRUCT & IMPRV - PUMP	2,349	2,386	2,423	2,460	2,498	2,535	2,572	2,610	2,647	2,684	2,721	2,759	2,796	2,572	-	-	2,572	
9	2722025	ACC AMORT ELECTRIC PUMP EQUIP	10,495	10,672	10,849	11,026	11,203	11,379	11,556	11,733	11,910	12,087	12,264	12,440	12,617	11,556	-	-	11,556	
10	2722031	ACC AMORT STRUCT & IMPRV	48,956	49,556	50,156	50,756	51,356	51,955	52,555	53,155	53,755	54,355	54,955	55,555	56,155	52,555	-	-	52,555	
11	2722032	ACC AMORT WATER TREATMENT EQPT	7,188	7,265	7,343	7,420	7,497	7,575	7,652	7,729	7,807	7,884	7,961	8,038	8,116	7,652	-	-	7,652	
12	2722042	ACC AMORT DIS RESV & STNDRPIPES	12,994	13,406	13,817	14,228	14,640	15,051	15,462	15,873	16,285	16,696	17,108	17,519	17,931	15,462	-	-	15,462	
13	2722048	ACC AMORT HYDRANTS	35,237	36,434	37,630	38,826	40,022	41,218	42,413	43,609	44,805	46,001	47,197	48,393	49,589	42,539	-	-	42,539	
14	2722050	ACC AMORT CIA WATER	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	(34,100)	-	-	(34,100)	
15		TOTAL CONTRIBUTED PROPERTY	1,431,190	1,438,691	1,446,191	1,453,691	1,461,191	1,468,691	1,476,191	1,483,691	1,491,191	1,498,691	1,506,191	1,513,691	1,521,191	1,528,691	1,482,315	-	-	1,482,315
16																				
17	2722010	ACC AMORT CIAC TAX	170,315	177,802	185,289	192,776	200,263	207,750	215,237	222,724	230,211	237,698	245,185	252,672	260,159	217,632	-	16,648	234,280	
18	2722045	ACC AMORT SERVICE LINES	89,473	92,000	94,526	97,053	99,579	102,106	104,632	107,159	109,686	112,213	114,740	117,267	120,250	104,774	-	-	104,774	
19	2722046	ACC AMORT METERS	12,631	12,832	13,033	13,234	13,435	13,636	13,838	14,039	14,240	14,441	14,642	14,843	15,044	13,838	-	-	13,838	
20	2722047	ACC AMORT METER INSTALLATIONS	586	595	603	612	620	629	637	646	654	663	671	680	688	637	-	-	637	
21		TOTAL TAPS & METERS	273,005	283,228	293,451	303,674	313,897	324,120	334,343	344,566	354,789	365,012	375,235	385,458	395,681	336,861	-	16,648	353,529	
22		ADJUSTMENT PER 2008 AUDIT FINDING # 7 (net)															324,506	324,506	324,506	
23		TOTAL	2,061,588	2,092,731	2,123,874	2,155,017	2,186,160	2,217,303	2,248,446	2,279,589	2,310,732	2,341,875	2,373,018	2,404,161	2,435,304	2,466,447	2,252,109	324,506	341,154	2,593,263
24																				
25																				
26		WASTEWATER																		
27	2723000	ACC AMORT-CIA-SEWER	481,282	482,703	484,124	485,545	486,965	488,386	489,807	491,228	492,649	494,069	495,490	496,911	498,332	489,807	-	-	489,807	
28	2723003	ACC AMORT BLOGS & STRUCTS	30,486	31,455	32,423	33,391	34,359	35,327	36,296	37,264	38,232	39,200	40,168	41,137	42,105	36,296	-	-	36,296	
29	2723004	ACC AMORT SEWER LAGOONS	1,497	1,533	1,569	1,604	1,640	1,676	1,711	1,747	1,783	1,818	1,854	1,890	1,925	1,711	-	-	1,711	
30	2723005	ACC AMORT SEWAGE TRTMT PLANT	17,530	17,686	17,843	17,999	18,155	18,311	18,467	18,623	18,779	18,935	19,092	19,248	19,404	18,467	-	-	18,467	
31	2723006	ACC AMORT SEWAGE SERVICE LINES	18,868	19,665	20,461	21,258	22,054	22,851	23,647	24,444	25,241	26,037	26,834	27,630	28,427	23,647	-	-	23,647	
32	2723007	ACC AMORT FORCE OR VACUUM MAINS	52,766	54,191	55,615	57,040	58,464	59,889	61,313	62,738	64,162	65,587	67,011	68,436	69,860	61,313	-	-	61,313	
33	2723008	ACC AMORT SEWER MAINS	67,705	69,964	72,224	74,483	76,742	79,002	81,261	83,521	85,780	88,040	90,299	92,558	94,818	81,261	-	-	81,261	
34	2723009	ACC AMORT OUTFALL LINES	276	283	290	296	303	309	316	323	329	336	342	349	355	316	-	-	316	
35	2723011	ACC AMORT LIFT STATION	70,212	73,236	76,259	79,283	82,307	85,331	88,354	91,378	94,402	97,425	100,449	103,473	106,497	88,354	-	-	88,354	
36	2723050	ACC AMORT-CIA REUSE	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	-	-	12,839	
37	2723098	ACC AMORT MANHOLES	40,572	42,127	43,682	45,236	46,791	48,346	49,900	51,455	53,010	54,565	56,119	57,674	59,229	49,900	-	-	49,900	
38		TOTAL CONTRIBUTED PROPERTY	794,035	805,681	817,327	828,974	840,620	852,266	863,913	875,559	887,205	898,851	910,498	922,144	933,790	863,911	-	-	863,911	
39																				
40	2723010	ACC AMORT SEWER CIAC	45,253	47,494	49,735	52,024	54,289	56,554	58,819	61,084	63,349	65,615	67,879	70,342	72,705	58,866	-	117,849	176,715	
41		TOTAL TAPS	45,253	47,494	49,735	52,024	54,289	56,554	58,819	61,084	63,349	65,615	67,879	70,342	72,705	58,866	-	117,849	176,715	
42		ADJUSTMENT PER 2008 AUDIT FINDING # 7 (net)															82,379	82,379	82,379	
43		TOTAL	839,288	853,175	867,062	880,949	894,836	908,723	922,610	936,497	950,384	964,271	978,158	992,045	1,005,932	922,777	82,379	200,228	1,123,005	
44																				
45																				
46		Recap Schedules: A-1,A-2,A-11																		
47																				
48		NOTE:																		

- 1. Per the audit analysis for Audit Finding No. 7, "staff calculated balances for CIAC and applied an annual composite depreciation rate." Staff then compared the result with the amount per filing. This indicates that the proposed adjustment per Audit Finding 1 is part of the adjustment in Audit Finding 7. Therefore, only the resulting calculation from Audit Finding 7 is used as the total adjustment required to the MFRs.
- 2. There were company adjustments included in the filing for both Water and Wastewater Amortization of CIAC, therefore only the net differences between the company adjustments and the staff adjustments are included in the MFRs. Note that beginning balance for Test Year ending 6/30/08 ties to ending balance per staff as calculated by staff in Audit Finding No. 7.
- 3. The adjustment indicated for Accumulated Amortization - Water on page 19 of the Audit Report was calculated incorrectly due to a "typo" in the "Per Filing" amount of \$2,442,232. The amount as indicated in column 15 of Schedule A-14, Page 2 of 4, should have been \$2,446,232. As a result, the required adjustment is only a debit of 341,154.

LAKE UTILITY SERVICES, INC. - WATER & WASTEWATER - PROJECTED 6/30/08 - CALCULATION OF AMORTIZATION EXPENSE BASED ON CORRESPONDING MONTHLY CIAC BALANCE - WORKPAPER (NOT PART OF MFRs)

(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
Line No.	Account No. and Name	PSC life in years	Yearly Deprec Rate	PSC Monthly Rate	2007 Jul	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	2008 TOTAL	
1	WATER																	
2	2711043	CIAC-WTR. TRANS & DISTR MAINS	43	0.023255814	0.001937984	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	132,897
3		SUB-TOTAL MAINS				11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	132,897
4																		
5	2711000	CIAC-WATER-UNDISTR.*	41.30010091	0.024213016	0.002017751	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	64,734
6	2711011	CIAC-WTR.STRUCT & IMPRV (SOURCE SUPPLY PLT)	32	0.03125	0.002604167	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	17
7	2711014	CIAC-WTR.WELLS & SPRINGS	30	0.033333333	0.002777778	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	7,272
8	2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	32	0.03125	0.002604167	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	446
9	2711025	CIAC-WTR.ELECTRIC PUMP EQUIP	20	0.05	0.004186667	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	2,122
10	2711031	CIAC-WTR.STRUCT & IMPRV (WTR T P)	32	0.03125	0.002604167	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	7,188
11	2711032	CIAC-WTR.WATER TREATMENT EQPT	22	0.045454545	0.003787879	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	1,347
12	2711042	CIAC-WTR.DIS RESV & STNDPIPES	37	0.027027027	0.002252252	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	2,832
13	2711048	CIAC-WTR.HYDRANTS	45	0.022222222	0.001851852	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	15,065
14	2711073	CIAC-WTR. PLANT MOD FEE-NC**	41.30010091	0.024213016	0.002017751	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	13
15	2711074	CIAC-WTR. PLANT MTR FEE- NC**	41.30010091	0.024213016	0.002017751	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	274
16		SUB-TOTAL CONTRIBUTED PROPERTY				8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	101,409
17																		
18	2711010	CIAC-WATER-TAX	40	0.025	0.002083333	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	104,757
19	2711045	CIAC-WTR.SERVICE LINES	40	0.025	0.002083333	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	31,105
20	2711046	CIAC-WTR.METERS	20	0.05	0.004186667	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	2,413
21	2711047	CIAC-WTR.METER INSTALLATIONS	20	0.05	0.004186667	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	102
22		SUB-TOTAL TAPS & METERS				11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	138,377
23		ADJUSTMENT PER 2008 AUDIT FINDING # 7				(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(1,810.94)
24		TOTAL				30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	371,073
25																		
26																		
27																		
28	WASTEWATER																	
29	2721000	CIAC-SEWER-UNDISTRIBUTED*			0.001831864	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	17,049
30	2721003	CIAC-SEWER BLDGS & STRUCTURES	32	0.03125	0.002604167	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	11,600
31	2721004	CIAC-SEWER LAGOONS	32	0.03125	0.002604167	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	468
32	2721005	CIAC-SEWER SEWAGE TREATMENT PLANT	18	0.055555556	0.00462963	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	3,639
33	2721006	CIAC-SEWER SEWAGE SERVICE LINES	38	0.026315789	0.002192982	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	7,554
34	2721007	CIAC-SEWER FORCE MAINS OR VACUUM MAINS	30	0.033333333	0.002777778	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	17,111
35	2721008	CIAC-SEWER MAINS	45	0.022222222	0.001851852	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	27,140
36	2721009	CIAC-SEWER OUTFALL LINES	30	0.033333333	0.002777778	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	79
37	2721011	CIAC-SEWER LIFT STATION	18	0.055555556	0.00462963	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	60,535
38	2721050	CIAC-SEWER REUSE	43	0.023255814	0.001937984	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	8,367
39	2721098	CIAC-SEWER MANHOLES	30	0.033333333	0.002777778	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	18,675
40		SUB-TOTAL CONTRIBUTED PROPERTY				14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	172,247
41																		
42	2721010	CIAC-SEWER-TAX	38	0.026315789	0.002192982	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	17,547
43		SUB-TOTAL TAPS				1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	17,547
44		ADJUSTMENT PER 2008 AUDIT FINDING # 7				-12.29	-12.29	-12.29	-12.29	-12.29	-12.29	-12.29	-12.29	-12.29	-12.29	-12.29	-12.29	(147)
45		TOTAL				15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	189,647

Notes:

- *Used the effective rate from UI for Undistributed CIAC according to their 6/2007 amortization per their financials.
- ** Used the same rate as undistributed. Added the two to accumulate to Ciac water.

LAKE UTILITY SERVICES, INC. - WATER & WASTEWATER - PROJECTED 6/30/09 - CALCULATION OF AMORTIZATION EXPENSE BASED ON CORRESPONDING MONTHLY CIAC BALANCE - WORKPAPER (NOT PART OF MFRA)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Account No. and Name	PSC Monthly Rate	2007 Jul	2007 Aug	2007 Sept	2007 Oct	2007 Nov	2007 Dec	2008 Jan	2008 Feb	2008 Mar	2008 Apr	2008 May	2008 Jun	LUSI TOTAL
WATER															
1															
2	2711043 CIAC-WTR.TRANS & DISTR MAINS	0.001937984	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	11074.74	132,887
3	SUB-TOTAL MAINS		11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	11,075	132,897
4															
5	2711000 CIAC-WATER-UNDISTR.*	0.002017751	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	5394.48	64,734
6	2711011 CIAC-WTR.STRUCT & IMPRV (SOURCE SUPPLY PLT)	0.002604167	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	17
7	2711014 CIAC-WTR.WELLS & SPRINGS	0.002777778	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	606.01	7,272
8	2711021 CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	0.002604167	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	446
9	2711025 CIAC-WTR.ELECTRIC PUMP EQUIP	0.004166667	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	176.83	2,122
10	2711031 CIAC-WTR.STRUCT & IMPRV (WTR T P)	0.002604167	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	598.96	7,188
11	2711032 CIAC-WTR.WATER TREATMENT EQPT	0.003787879	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	112.27	1,347
12	2711042 CIAC-WTR.DIS RESV & STNDPIPES	0.002252252	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	244.33	2,932
13	2711048 CIAC-WTR.HYDRANTS	0.001851852	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	1255.39	15,065
14	2711073 CIAC-WTR. PLANT MOD FEE-NC**	0.002017751	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	1.09	13
15	2711074 CIAC-WTR. PLANT MTR FEE-NC**	0.002017751	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	22.84	274
16	SUB-TOTAL CONTRIBUTED PROPERTY		8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	8,451	101,409
17															
18	2711010 CIAC-WATER-TAX	0.002083333	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	8729.71	104,757
19	2711045 CIAC-WTR.SERVICE LINES	0.002083333	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	2592.07	31,105
20	2711046 CIAC-WTR.METERS	0.004166667	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	201.11	2,413
21	2711047 CIAC-WTR.METER INSTALLATIONS	0.004166667	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	102
22	SUB-TOTAL TAPS & METERS		11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	11,531	138,377
23	ADJUSTMENT PER 2008 AUDIT FINDING # 7		(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(134.17)	(1,610.04)
24	TOTAL		30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	30,923	371,073
25															
26															
27															
28															
WASTEWATER															
29	2721000 CIAC-SEWER-UNDISTRIBUTED*	0.001631864	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	1420.79	17,049
30	2721003 CIAC-SEWER BLDGS & STRUCTURES	0.002604167	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	966.64	11,600
31	2721004 CIAC-SEWER LAGOONS	0.002604167	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	38.96	468
32	2721005 CIAC-SEWER SEWAGE TREATMENT PLANT	0.00462963	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	303.26	3,639
33	2721006 CIAC-SEWER SEWAGE SERVICE LINES	0.002192982	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	629.48	7,554
34	2721007 CIAC-SEWER FORCE MAINS OR VACUUM MAINS	0.002777778	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	1425.92	17,111
35	2721008 CIAC-SEWER MAINS	0.001851852	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	2261.68	27,140
36	2721009 CIAC-SEWER OUTFALL LINES	0.002777778	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	6.58	79
37	2721011 CIAC-SEWER LIFT STATION	0.00462963	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	5044.58	60,535
38	2721050 CIAC-SEWER REUSE	0.001937984	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	699.75	8,397
39	2721098 CIAC-SEWER MANHOLES	0.002777778	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	1556.29	18,675
40	SUB-TOTAL CONTRIBUTED PROPERTY		14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	14,354	172,247
41															
42	2721010 CIAC-SEWER-TAX	0.002192982	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	1462.24	17,547
43	SUB-TOTAL TAPS		1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	17,547
44	ADJUSTMENT PER 2008 AUDIT FINDING # 7		(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(12.29)	(147)
45	TOTAL		15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	15,804	189,647

Notes:
 *Used the effective rate from UI for Undistributed CIAC according to their 6/2007 amortization per their financials.
 ** Used the same rate as undistributed. Added the two to accumulate to Ciac water.

**AUDIT FINDING # 1
SUPPORTING WORKPAPERS
LUSI - ANALYSIS OF PROPOSED ADJUSTMENTS PER AUDIT FINDING # 1 - 2008 AUDIT AS COMPARED TO DOCKET 020567-WS AUDIT FINDINGS**

Docket 020567-WS Audit Finding	UPIS		Acc. Depreciation		CIAC		Acc. Amortization		Total to Rate Base		
	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	
1	(55,114)		(63,266)		(184,949)		15,309		(288,020)	-	Per COA to 12/31/95. See also Exception 11 - Item 1.
1									-	-	Adjustment to land of 357 included in Exception 9
1			1,128						1,128	-	Acc. Dep. to 12/31/02 associated with disallowed UPIS
2	(1,335)	1,335	(502)	(23,677)					(1,837)	(22,342)	
3	(11,779)	(2,088)	11,779	2,088					-	-	
4	(191,791)	(5,766)	7,889	271					(184,102)	(5,495)	Overstatement of UPIS and Accumulated Depreciation
5	(193,871)	(261,198)	72,201	88,353					(121,670)	(172,845)	Overstatement of UPIS and Accumulated Depreciation
5 ?									-	-	See page 13. Overstatement of 6,159 and 53,443 for W & WW????
6			47,302	(2,624)					47,302	(2,624)	Transportation which is an allocation that differs yearly. SHOULD NOT HAVE BEEN INCLUDED.
7			9,659	(7,107)					9,659	(7,107)	Allocated Common Plant - UIF. SHOULD NOT HAVE BEEN INCLUDED.
8									-	-	Allocated Common Plant - WSC
9	(327,313)	(392,497)							(327,313)	(392,497)	Overstatement of Land due to various adjustments
10									-	-	Removal of CWIP from Rate Base
11.2					97,065				97,065	-	Exception 11 - Item 2
11.3					3,725	(3,725)			3,725	(3,725)	Exception 11 - Item 3 (Should be the opposite according to the description in item 3 of the 2002 audit.)
11.4							23,367	19,863	23,367	19,863	Exception 11 - Item 4
11.5							78,916	60,599	78,916	60,599	Exception 11 - Item 5
12			(2,519)	(133,338)					(2,519)	(133,338)	
<hr/>											
Total 2002 Adj.	(781,203)	(660,214)	83,471	(76,034)	(84,159)	(3,725)	117,592	80,462	(664,299)	(659,511)	
Per AF1-2008	(781,204)	(660,215)	83,331	(76,034)	(84,129)	(3,725)	117,592	80,462	(664,410)	(659,512)	
Difference	(1)	(1)	(140)	-	30	-	-	-	(111)	(1)	See notes.

Required Adj. to MFRs											
	(156,061)	(784,312)	(4,293)	107,363	30	369,898	(31,957)	(117,849)	(192,281)	(424,900)	

Notes:

- CIAC recommended adjustments included in the Exception 11 of the Audit for Docket # 020567-WU indicates that Water CIAC balance is understated by \$84,159. 2008 Audit Report apparently has a typo, indicating an adjustment of (84,129) instead. There is no effect on the filing since both CIAC and Amortization of CIAC adjustments are being reflected in the MFRs [er Audit Finding No 7 which includes the previous COAs adjustments plus 1/1/03 through 6/30/07 additional adjustments.
- Could not find the source of the (140) difference in water accumulated depreciation. According to the various items detailed in the 2002 Audit Report, the total adjustments add up to \$84,159. Will adjust to \$83,331 as proposed in Audit Finding # 1 of the 2008 Audit due to immateriality.

Exception 6	(74,767)	21,654	47,302	(2,624)	Transportation - Should not have been considered, because this is an allocation account that changes every year. Note that the associated adjustment to UPIS was not proposed.						
Exception 7	(33,594)	31,274	9,659	(7,107)	Allocated Common Plant - UIF - Should not have been considered, because this is an allocation account that changes every year. Note that the associated adjustment to UPIS was not proposed.						
			56,961	(9,731)							
Exception 8 - Schedule I	120,852		(58,571)		Allocated Common Plant - WSC - Not included in adjustments. Note that this is the correct treatment for common plant.						

**AUDIT FINDING # 1
LUSI - ANALYSIS OF PROPOSED ADJUSTMENTS PER AUDIT FINDING # 1 - 2008 AUDIT
WATER PLANT**

Acct #	Per Staff	Posted per G/L	Entry #2	Entry #3	Entry #5	Entry #7	Total	Adj. to G/L	Adj. to MFRs	MFRs Acct. No.	Notes
3011001	(97,371)	(97,371)					(97,371)	-	-		
3044031	(21,798)	(18,950)	(1,335)	(1,513)			(21,798)	(2,848)	-		
3072014	(37,497)	(37,497)					(37,497)	-	-		
309	39,121		39,121				39,121	39,121	-		
310	40,219		40,219				40,219	40,219	-		
3113025	(138,756)	(78,357)					(78,357)	(60,399)	(60,399)	311.2	
3113026	-	(20,181)					(20,181)	20,181	20,181	311.2	
3204032	19,919	19,919					19,919	-	-		
3305042	(78,846)	(12,246)				7,399	(4,847)	(66,600)	(73,999)	330.4	
3315043	(149,992)	(110,871)					(110,871)	(39,121)	(39,121)	331.4	
3335045	(17,950)	(17,951)					(17,951)	1	1		Note 1.
3345046	1,003						-	1,003	1,003	334.4	
3345047	(6,332)	(5,329)					(5,329)	(1,003)	(1,003)	334.4	
3355048	10,039	10,039					10,039	-	-		
3406090	651			(524)			(524)	651	1,175	304.5	
3406091	(1,226)			(51)			(51)	(1,226)	(1,175)	340.5	
3446095	(1,989)			(1,989)			(1,989)	(1,989)	-		
3466093	-						-	-	-		
3466094	(4,858)	(338)		(4,520)			(4,858)	(4,520)	-		
3466097	(5,504)	(5,044)		(460)			(5,504)	(460)	-		
3486050	(2,722)						-	(2,722)	(2,722)	348.5	
3036010	(22,841)						-	(22,841)	(22,841)	303.5	
3034030	(304,473)	(327,313)					(327,313)	22,840	22,840	303.3	
Total	(781,203)	(701,490)	78,005	(9,057)	-	7,399	(625,143)	(79,713)	(156,060)		
							Per PSC Auditor - p 7 of Audit Report				
							(625,143)	(79,714)	(156,061)		
							Difference	1	1		

NOTES:

1. Difference is rounding. Do not make rounding adjustment of +1.00 to 3335045 - Service Lines.

AUDIT FINDING # 1
LUSI - ANALYSIS OF PROPOSED ADJUSTMENTS PER AUDIT FINDING # 1 - 2008 AUDIT

WASTEWATER PLANT

Acct #	Per Staff	Posted per G/L	Entry #2	Entry #3	Entry #5	Entry #7	Total	Adj. to G/L	Adj. to MFRs	MFRs Acct. No.	Notes
3511000							-	-	-		
3511001							-	-	-		
3521020	(1,813)	(1,813)					(1,813)	-	-		
3542011							-	-	-		
3547003	(137,297)	(135,784)		(1,513)			(137,297)	(1,513)	-		
3547096							-	-	-		
3602006							-	-	-		
3602007	(54,404)					(54,404)	(54,404)	(54,404)	-	360.2	Note 1
3612008	54,404		54,404				54,404	54,404	-	361.2	Note 1
3612010							-	-	-		
3662006							-	-	-		
3675046							-	-	-		
371							-	-	-		
3752008							-	-	-		
3804004							-	-	-		
3804005	(111,315)	(111,015)	(313,340)		(982)	313,340	(111,997)	(300)	682	380.4	Note 1
3824009	(16,718)	(16,718)					(16,718)	-	-		
3907091							-	-	-		
3937094	(575)	2,088		(575)		(2,088)	(575)	(2,663)	-		
3967097							-	-	-		
3985000					(222)	222	-	-	-		
3537002	(392,497)	392,497					392,497	(784,994)	(784,994)	353.2	
Total	(660,215)	129,255	(258,936)	(2,088)	(1,204)	257,070	124,097	(789,470)	(784,312)		
							Per PSC Auditor - p 8 of Audit Report				
							Difference				

NOTES:

1. 2008 Auditor posted to wrong acct (3804005) the Adj in Entry #7. Accounts 360 and 361 are the account reflected in the MFRs per Exception 2 of the 2002 Audit. Net effect to UPIS adjustment is \$0.00. This adjustment was only a reclassification adjustment in 2002.

AUDIT FINDING NO. 3
LUSI - UPIS MISSING SUPPORT DOCUMENTATION
CALCULATION OF ACCUMULATED DEPRECIATION ASSOCIATED WITH DISALLOWED ASSETS - AUDIT FINDING # 3
(SORTED BY UPIS ACCOUNT NUMBER)

ACCT. #	DEP. LIFE (YRS)	ADJUSTMENT - ASSET AMOUNT DISALLOWED	TRANSFER TO UPIS DATE	MONTHLY DEPRECIATION	# OF MONTHS DEPRECIATED 2003	# OF MONTHS DEPRECIATED 2004	# OF MONTHS DEPRECIATED 2005	# OF MONTHS DEPRECIATED TO 6/2006	# OF MONTHS DEPRECIATED PRIOR TO TEST YEAR	ADJUSTMENT TO RETAINED EARNINGS	# OF MONTHS DEPRECIATED TEST YEAR 7/1/06 - 6/30/07	ADJUSTMENT TO DEP. EXPENSE TEST YEAR	ADJUSTMENT - ACCUMULATED DEPRECIATION TO 6/30/07	COMMENTS
304.3	32	32,113.75	13/2006	83.63	0	0	0	0	0	-	17	1,421.71	1,422	Work order 115.04.02 was transferred in the 13th period, 2006, but accumulated depreciation for 11 months was calculated and booked for this W.O. in 2006.
307.2	30	4,572.53	2003	12.70	6	12	12	6	36	457.20	12	152.40	610	
307.2	30	17,577.53	2005	48.83	0	0	6	6	12	585.96	12	585.96	1,172	
		<u>22,150.06</u>								<u>1,043.16</u>		<u>738.36</u>	<u>1,781.52</u>	
311.2	20	16,255.15	2003	67.73	6	12	12	6	36	2,438.28	12	812.76	3,251	
320.3	22	4,717.10	2004	17.87	0	6	12	6	24	428.88	12	214.44	643	
330.4	37	2,705.80	2005	6.09	0	0	6	6	12	73.08	12	73.08	146	
331.4	43	94,283.18	2003	182.72	6	12	12	6	36	6,577.92	12	2,192.64	8,771	
331.4	43	4,629.00	2004	8.97	0	6	12	6	24	215.28	12	107.64	323	
331.4	43	23,090.20	2005	44.57	0	0	6	6	12	534.84	12	534.84	1,070	
		<u>121,912.38</u>								<u>7,328.04</u>		<u>2,835.12</u>	<u>10,163.16</u>	
353.2	n/a	22,000.00	2005	n/a	0	0	6	6	12	n/a	12	n/a	n/a	
354.4	32	20,362.44	13/2006	n/a					n/a	n/a	n/a	n/a	n/a	No additional depreciation was found associated with transfer to UPIS, therefore no depreciation adjustments is being made.
361.2	45	150.00	2005	0.28	0	0	6	6	12	3.36	12	3.36	7	
371.3	18	1,065.00	2003	4.93	6	12	12	6	36	177.48	12	59.16	237	
Total per response to Audit Finding # 3										\$ 11,492.28		\$ 6,157.99	\$ 17,650.27	

EFFECT ON FILING			
Rate Base should be reduced by:	Depreciation Expense & Accumulated Depreciation should be reduced by	Expense	Accum Dep.
Water 189,854.24	Water 6,095.47	17,406.91	
Sewer 43,577.44	Sewer 62.52	243.36	
TOTAL \$ 243,431.68	Retained Earnings should be increased by: \$ 11,492.28	TOTAL \$ 6,157.99	\$ 17,650.27

NOTE:
 Except where noted, number of months depreciated in the year the asset was transferred to UPIS is assumed to be 6 months, following usual practice by the utility.

AUDIT FINDING NO. 3
LUSI - UPIS MISSING SUPPORT DOCUMENTATION
CALCULATION OF ACCUMULATED DEPRECIATION ASSOCIATED WITH DISALLOWED ASSETS - AUDIT FINDING # 3
(SORTED BY DATE OF INSTALLATION)

ACCT. #	DEP. LIFE (YRS)	ADJUSTMENT - ASSET AMOUNT DISALLOWED	TRANSFER TO UPIS DATE	MONTHLY DEPRECIATION	# OF MONTHS DEPRECIATED 2003	# OF MONTHS DEPRECIATED 2004	# OF MONTHS DEPRECIATED 2005	# OF MONTHS DEPRECIATED TO 8/2006	# OF MONTHS DEPRECIATED PRIOR TO TEST YEAR	ADJUSTMENT TO RETAINED EARNINGS	# OF MONTHS DEPRECIATED TEST YEAR 7/1/06 - 6/30/07	ADJUSTMENT TO DEP. EXPENSE TEST YEAR	ADJUSTMENT - ACCUMULATED DEPRECIATION TO 6/30/07	COMMENTS
307.2	30	4,572.53	2003	12.70	6	12	12	6	36	457.20	12	152.40	610	
311.2	20	16,255.15	2003	67.73	6	12	12	6	36	2,438.28	12	812.76	3,251	
331.4	43	94,283.18	2003	182.72	6	12	12	6	36	6,577.92	12	2,192.64	8,771	
371.3	18	1,065.00	2003	4.93	6	12	12	6	36	177.48	12	59.16	237	
320.3	22	4,717.10	2004	17.87	0	6	12	6	24	428.88	12	214.44	643	
331.4	43	4,629.00	2004	8.97	0	6	12	6	24	215.28	12	107.64	323	
307.2	30	17,577.53	2005	48.83	0	0	6	6	12	585.96	12	585.96	1,172	
330.4	37	2,705.80	2005	6.09	0	0	6	6	12	73.08	12	73.08	146	
331.4	43	23,000.20	2005	44.57	0	0	6	6	12	534.84	12	534.84	1,070	
353.2	n/a	22,000.00	2005	n/a	0	0	6	6	12	n/a	12	n/a	n/a	
361.2	45	150.00	2005	0.28	0	0	6	6	12	3.36	12	3.36	7	
TEST YEAR ADJUSTMENTS														
304.3	32	32,113.75	13/2006	83.63	0	0	0	0	0	-	17	1,421.71	1,422	Work order 115.04.02 was transferred in the 13th period, 2006, but accumulated depreciation for 11 months was calculated and booked for this W.O. in the 13th period of 2006 plus 6 months for 1-6/2007.
354.4	32	20,362.44	13/2006	n/a					n/a	n/a			n/a	No additional depreciation was found associated with transfer to UPIS, therefore no depreciation adjustments is being made.
GRAND-TOTAL		<u>\$ 243,431.68</u>								<u>\$ 11,492.28</u>		<u>\$ 6,157.99</u>	<u>\$ 17,650</u>	
Water		199,854.24										6,095.47	17,406.91	
Wastewater		43,577.44										62.52	243.36	
		<u>\$ 243,431.68</u>										<u>\$ 6,157.99</u>	<u>\$ 17,650.27</u>	

NOTE:
 Except where noted, number of months depreciated in the year the asset was transferred to UPIS is assumed to be 6 months, following usual practice by the utility.

AUDIT FINDING # 4
LUSI - CAPITALIZED ITEMS THAT SHOULD BE EXPENSED PER AUDIT FINDING # 2
SUMMARY - ADJUSTMENT TO UPIS, RETAINED EARNINGS AND O&M EXPENSE ACCOUNTS

ACCT. #	DEP. LIFE (YRS)	ADJUSTMENT - CAPITALIZED ASSET TO BE EXPENSED	TRANSFER TO UPIS DATE	RETAINED EARNINGS	7/1/06 - 6/30/07 TEST YEAR EXPENSE	NARUC EXPENSE ACCT. #
311.2	20	2,149.83	Apr-07		2,149.83	675.2
311.2	20	2,271.81	Oct-06		2,271.81	675.2
311.2	20	2,438.85	Sep-06		2,438.85	675.2
311.2	20	4,284.70	Mar-07		4,284.70	675.2
311.2	20	4,904.05	Aug-06		4,904.05	675.2
311.2	20	14,177.37	2003	14,177.37		
311.2	20	7,222.53	2004	7,222.53		
311.2	20	8,855.03	2005	8,855.03		
		<u>46,304.17</u>		<u>30,254.93</u>	<u>16,049.24</u>	<u>675.2</u>
330.4	37	7,344.90	2003	7,344.90		
330.4	37	2,443.59	2005	2,443.59		
		<u>9,788.49</u>		<u>9,788.49</u>	<u>-</u>	
331.4	43	<u>52,921.33</u>	2005	<u>52,921.33</u>		
333.4	40	<u>2,280.00</u>	2004	<u>2,280.00</u>		
360.2		14,310.00	2005	14,310.00		
360.2	Correction	<u>(14,310.00)</u>	2005	<u>(14,310.00)</u>		
		<u>-</u>		<u>-</u>	<u>-</u>	
371.3	18	2,641.83	Jun-07		2,641.83	775.4
371.3	18	3,125.05	Oct-06		3,125.05	775.4
371.3	18	3,402.39	Feb-07		3,402.39	775.4
371.3	18	3,766.40	Apr-07		3,766.40	775.4
371.3	18	6,800.49	2005	6,800.49		
371.3	18	2,658.26	Feb-06	2,658.26		
		<u>22,394.42</u>		<u>9,458.75</u>	<u>12,935.67</u>	<u>775.4</u>
380.4	18	2,426.76	May-07		2,426.76	775.6
380.4	18	3,064.48	Jan-07		3,064.48	775.6
380.4	18	3,413.33	Jul-06		3,413.33	775.6
380.4	18	2,757.84	2004	2,757.84		
380.4	18	16,051.21	2005	16,051.21		
		<u>27,713.62</u>		<u>18,809.05</u>	<u>8,904.57</u>	<u>775.6</u>
Total per Audit Finding # 4		<u>\$ 161,402.03</u>		<u>\$ 123,512.55</u>	<u>\$ 37,889.48</u>	

EFFECT ON FILING			
Rate Base should be reduced by:		O&M Expense should be increased by:	
Water	111,293.99	Water	16,049.24
Wastewater	50,108.04	Wastewater	21,840.24
TOTAL	<u>\$ 161,402.03</u>	TOTAL	<u>\$ 37,889.48</u>
Retained Earnings should be decreased by \$123,512.55			

NOTES:

1. The amount for this item was incorrectly added to the total amount to be reclassified to an expense in auditor's W/P 16-9. This item originally was on the list of "no supporting documentation" and the company provided the documentation in the Response to RAI # 3. It was not classified as an expense by the auditor, but by error included in the summation of amounts to be expensed.

2. The historical test year is 7/1/06 to 6/30/07. UPIS adjustments prior to the test year are adjusted to Retained Earning. UPIS adjustments for the test year are adjusted to the appropriate expense account. Note that the auditor failed to include on page 16 of the report - "Effect on Filing", the O&M adjustment from July to December 2006. The auditor incorrectly included these O&M expense in Retained Earnings.

AUDIT FINDING # 4
LUSI - CAPITALIZED ITEMS THAT SHOULD BE EXPENSED
CALCULATION OF ACCUMULATED DEPRECIATION ASSOCIATED WITH CAPITALIZED ITEMS THAT SHOULD BE EXPENSED - AUDIT FINDING # 4

ACCT. #	DEP. LIFE (YRS)	ADJUSTMENT - CAPITALIZED ASSET TO BE EXPENSED	TRANSFER TO UPIS DATE	RETAINED EARNINGS ²	7/1/06 - 6/30/07 TEST YEAR EXPENSE ²	NARUC EXPENSE ACCT. #	MONTHLY DEPRECIATION	# OF MONTHS DEPRECIATED 2003	# OF MONTHS DEPRECIATED 2004	# OF MONTHS DEPRECIATED 2005	# OF MONTHS DEPRECIATED TO 6/30/06	# OF MONTHS DEPRECIATED PRIOR TO TEST YEAR	ADJUSTMENT TO RETAINED EARNINGS	# OF MONTHS DEPRECIATED TEST YEAR 7/1/06 - 6/30/07	ADJUSTMENT TO DEP. EXPENSE TEST YEAR	ADJUSTMENT - ACCUMULATED DEPRECIATION TO 6/30/07	COMMENTS	
311.2	20	14,177.37	2003	14,177.37			59.07	6	12	12	6	36	2,126.52	12	708.84	2,835.36		
330.4	37	7,344.90	2003	7,344.90			16.54	6	12	12	6	36	595.44	12	188.48	793.92		
311.2	20	7,222.53	2004	7,222.53			30.09	0	6	12	6	24	722.16	12	361.08	1,083.24		
333.4	40	2,280.00	2004	2,280.00			4.75	0	6	12	6	24	114.00	12	57.00	171.00		
380.4	18	2,757.84	2004	2,757.84			12.77	0	6	12	6	24	306.48	12	153.24	459.72		
311.2	20	8,855.03	2005	8,855.03			36.90	0	0	6	6	12	442.80	12	442.80	885.60		
330.4	37	2,443.59	2005	2,443.59			5.50	0	0	6	6	12	66.00	12	66.00	132.00		
331.4	43	52,921.33	2005	52,921.33			102.56	0	0	6	6	12	1,230.72	12	1,230.72	2,461.44		
371.3	18	6,800.49	2005	6,800.49			31.48	0	0	6	6	12	377.76	12	377.76	755.52		
380.4	18	16,051.21	2005	16,051.21			74.31	0	0	6	6	12	891.72	12	891.72	1,783.44		
360.2		14,310.00	2005	14,310.00			n/a									n/a	Should not be included. Addition of items to be expensed incorrectly calculated by auditor in W/P 16-8. - See note 1.	
371.3	18	2,658.26	Feb-06	2,658.26			12.31	0	0	0	5	5	61.55	12	147.72	209.27		
TEST YEAR ADJUSTMENTS																		
311.2	20	4,904.05	Aug-06		4,904.05	675.2	20.43	0	0	0	0	0	-	11	224.73	224.73		
311.2	20	2,438.85	Sep-06		2,438.85	675.2	10.16	0	0	0	0	0	-	10	101.60	101.60		
311.2	20	2,271.81	Oct-06		2,271.81	675.2	9.47	0	0	0	0	0	-	9	85.23	85.23		
371.3	18	3,125.05	Oct-06		3,125.05	775.4	14.47	0	0	0	0	0	-	9	130.23	130.23		
380.4	18	3,413.33	Jul-06		3,413.33	775.6	15.80	0	0	0	0	0	-	12	189.60	189.60		
311.2	20	4,284.70	Mar-07		4,284.70	675.2	17.85	0	0	0	0	0	-	4	71.40	71.40		
311.2	20	2,149.83	Apr-07		2,149.83	675.2	8.96	0	0	0	0	0	-	3	26.88	26.88		
371.3	18	3,402.39	Feb-07		3,402.39	775.4	15.75	0	0	0	0	0	-	5	78.75	78.75		
371.3	18	3,766.40	Apr-07		3,766.40	775.4	17.44	0	0	0	0	0	-	3	52.32	52.32		
371.3	18	2,641.83	Jun-07		2,641.83	775.4	12.23	0	0	0	0	0	-	1	12.23	12.23		
380.4	18	3,064.48	Jan-07		3,064.48	775.6	14.19	0	0	0	0	0	-	6	85.14	85.14		
380.4	18	2,426.76	May-07		2,426.76	775.6	11.24	0	0	0	0	0	-	2	22.48	22.48		
Total per Audit Finding # 4																		
		\$ 175,712.03		\$ 137,822.55	\$ 37,889.48								\$ 6,935.15	\$ 5,715.95	\$ 12,651.10			
360.2	Correction ¹	(14,310.00)	2005	(14,310.00)														To correct auditor's W/P 16-8. - See note 1.
Adjusted Finding # 4		\$ 161,402.03		\$ 123,512.55	\$ 37,889.48								\$ 6,935.15	\$ 5,715.95	\$ 12,651.10			

EFFECT ON FILING

Accumulated Depreciation should be reduced by \$12,651.10 - Water \$8,872.40 and Wastewater \$3,778.70	Water	3,574.76	8,872.40
Depreciation Expense should be reduced by \$5,715.95 - Water \$3,574.76 and Wastewater \$2,141.19	Wastewater	2,141.19	3,778.70
Retained Earnings should be increased by \$6,935.15.		\$ 5,715.95	\$ 12,651.10

NOTES:

- The amount for this item was incorrectly added to the total amount to be reclassified to an expense in auditor's W/P 16-9. This item originally was on the list of "no supporting documentation" and the company provided the documentation in the Response to RAI # 3. It was not classified as an expense by the auditor, but by error included in the summation of amounts to be expensed.
- The historical test year is 7/1/06 to 6/30/07. UPIS adjustments prior to the test year are adjusted to Retained Earnings. UPIS adjustments for the test year are adjusted to the appropriate expense account. Note that the auditor failed to include on page 16 of the report - "Effect on Filing", the O&M adjustment from July to December 2006. The auditor incorrectly included these O&M expense in Retained Earnings.
- Except for 2006 - 2007 transfers, the number of months depreciated in the year the asset was transferred to UPIS is assumed to be 6 months. For 2006 - 2007 transfers, the actual number of months depreciated was used in order to more accurately calculate the associated depreciation expense.

AUDIT FINDING # 4
LUSI - CAPITALIZED ITEMS THAT SHOULD BE EXPENSED
CALCULATION OF ACCUMULATED DEPRECIATION ASSOCIATED WITH CAPITALIZED ITEMS THAT SHOULD BE EXPENSED - AUDIT FINDING # 4

ACCT. #	DEP. LIFE (YRS)	ADJUSTMENT - CAPITALIZED ASSET TO BE EXPENSED	TRANSFER TO UPIS DATE	MONTHLY DEPRECIATION	# OF MONTHS DEPRECIATED 2003	# OF MONTHS DEPRECIATED 2004	# OF MONTHS DEPRECIATED 2006	# OF MONTHS DEPRECIATED TO 6/2006	# OF MONTHS DEPRECIATED PRIOR TO TEST YEAR	ADJUSTMENT TO RETAINED EARNINGS	# OF MONTHS DEPRECIATED TEST YEAR 7/1/06 - 6/30/07	ADJUSTMENT TO DEP. EXPENSE TEST YEAR	ADJUSTMENT - ACCUMULATED DEPRECIATION TO 6/30/07	TOTAL ADJ. TO ACC. DEP. BY ACCOUNT	COMMENTS
311.2	20	2,149.83	Apr-07	8.96	0	0	0	0	0	-	3	26.88	26.88		
311.2	20	4,284.70	Mar-07	17.85	0	0	0	0	0	-	4	71.40	71.40		
311.2	20	2,271.81	Oct-06	9.47	0	0	0	0	0	-	9	85.23	85.23		
311.2	20	2,438.85	Sep-06	10.16	0	0	0	0	0	-	10	101.60	101.60		
311.2	20	4,904.05	Aug-06	20.43	0	0	0	0	0	-	11	224.73	224.73		
311.2	20	8,855.03	2005	36.90	0	0	6	6	12	442.80	12	442.80	885.60		
311.2	20	7,222.53	2004	30.09	0	6	12	6	24	722.16	12	361.08	1,083.24		
311.2	20	14,177.37	2003	59.07	6	12	12	6	36	2,126.52	12	708.84	2,835.36	5,314.04	
330.4	37	2,443.59	2005	5.50	0	0	6	6	12	66.00	12	66.00	132.00		
330.4	37	7,344.90	2003	16.54	6	12	12	6	36	595.44	12	198.48	793.92	925.92	
331.4	43	52,921.33	2005	102.56	0	0	6	6	12	1,230.72	12	1,230.72	2,461.44	2,461.44	
333.4	40	2,280.00	2004	4.75	0	6	12	6	24	114.00	12	57.00	171.00	171.00	
360.2		14,310.00	2005	n/a									n/a	n/a	
371.3	18	2,641.83	Jun-07	12.23	0	0	0	0	0	-	1	12.23	12.23		
371.3	18	3,786.40	Apr-07	17.44	0	0	0	0	0	-	3	52.32	52.32		
371.3	18	3,402.39	Feb-07	15.75	0	0	0	0	0	-	5	78.75	78.75		
371.3	18	3,125.05	Oct-06	14.47	0	0	0	0	0	-	9	130.23	130.23		
371.3	18	2,658.26	Feb-06	12.31	0	0	0	5	5	61.55	12	147.72	209.27		
371.3	18	6,800.49	2005	31.48	0	0	6	6	12	377.76	12	377.76	755.52	1,238.32	
380.4	18	2,426.76	May-07	11.24	0	0	0	0	0	-	2	22.48	22.48		
380.4	18	3,064.48	Jan-07	14.19	0	0	0	0	0	-	6	85.14	85.14		
380.4	18	3,413.33	Jul-06	15.80	0	0	0	0	0	-	12	189.80	189.80		
380.4	18	2,757.84	2004	12.77	0	6	12	6	24	306.48	12	153.24	459.72		
380.4	18	16,051.21	2005	74.31	0	0	6	6	12	891.72	12	891.72	1,783.44	2,540.38	

Total per Audit Finding # 4	<u>\$ 175,712.03</u>	<u>\$ 6,935.15</u>	<u>\$ 5,715.95</u>	<u>12,651.10</u>	<u>12,851.10</u>
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360.2 Correction (14,310.00) 2005

To correct auditor's W/P 16-9. - See note 1.

Adjusted Finding # 4 \$ 161,402.03

NOTES:

1. The amount for this item was incorrectly added to the total amount to be reclassified to an expense in auditor's W/P 16-9. This item originally was on the list of "no supporting documentation" and the company provided the documentation in the Response to RAI # 3. It was not classified as an expense by the auditor, but by error included in the summation of amounts to be expensed..

2. Except for 2006 - 2007 transfers, the number of months depreciated in the year the asset was transferred to UPIS is assumed to be 6 months. For 2006 - 2007 transfers, the actual number of months depreciated was used in order to more accurately calculate the associated depreciation expense .

**Docket No. 070693-WS
Lake Utility Services Inc.**

Response to Item 3 of Staff's Fourth Data Request

The Area Excluding Lake Groves

Water Data

5/8"

Month/Yr	Monthly Water Gallons Sold (000)						Monthly Water Gallons Sold (000)					
	Residential (by customer class and meter size) 66001			General Service (by customer class and meter size) 66004			Residential Irrigation (by customer class and meter size) 66002			General Service Irrigation (by customer class and meter size) 66005		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	2123	3433	88449951	3	3433	154410	0	3433	0	5	3433	220710
August 2002	1391	3433	38483873	0	3433	330410	2	3433	101320	7	3433	186110
September 2002	2110	3433	80989586	3	3433	91610	0	3433	0	6	3433	25200
October 2002	1475	3433	41948040	8	3433	223240	2	3433	143750	7	3433	202730
November 2002	2132	3433	82343844	4	3433	270020	0	3433	0	6	3433	71730
December 2002	1517	3433	51056186	8	3433	155630	2	3433	137350	7	3433	213980
January 2003	2149	3988	84584049	4	3988	183300	0	3988	0	6	3988	101990
February 2003	1537	3988	46050178	8	3988	117470	2	3988	131080	7	3988	240000
March 2003	2204	3988	69784837	4	3988	215870	0	3988	0	6	3988	58790
April 2003	1677	3988	44380012	8	3988	173480	1	3988	37200	7	3988	210250
May 2003	2242	3988	90573341	4	3988	225340	0	3988	0	6	3988	72590
June 2003	1729	3988	79069746	8	3988	347950	2	3988	49070	7	3988	396570
July 2003	2365	3988	89776623	4	3988	114770	1	3988	430	6	3988	230480
August 2003	1875	3988	47136836	8	3988	257330	1	3988	50410	6	3988	280850
September 2003	2426	3988	7288258	4	3988	83510	0	3988	0	6	3988	172930
October 2003	1874	3988	57394151	8	3988	640940	2	3988	103990	8	3988	267380
November 2003	2391	3988	109145799	4	3988	74440	0	3988	0	7	3988	150630
December 2003	1680	3988	78930707	8	3988	200810	2	3988	97030	8	3988	473720
January 2004	2259	4878	92415117	4	4878	184880	0	4878	0	6	4878	234570
February 2004	1861	4878	59129992	8	4878	270120	3	4878	75260	7	4878	442500
March 2004	2326	4878	59774538	4	4878	69490	0	4878	0	6	4878	91690
April 2004	1913	4878	81428952	8	4878	495580	3	4878	135460	6	4878	118050
May 2004	2352	4878	97367588	4	4878	217140	0	4878	0	6	4878	192130
June 2004	1984	4878	87654888	8	4878	120770	4	4878	155760	7	4878	419890
July 2004	2451	4878	109491552	4	4878	116440	0	4878	0	6	4878	564590
August 2004	2158	4878	69882321	8	4878	65580	4	4878	81950	8	4878	586310
September 2004	2498	4878	77661890	4	4878	94540	0	4878	0	7	4878	616910
October 2004	2177	4878	58639106	8	4878	108490	4	4878	78380	8	4878	973590
November 2004	2848	4878	83317575	4	4878	76290	0	4878	0	7	4878	247470
December 2004	2332	4878	79068991	7	4878	832480	4	4878	120504	6	4878	427100
January 2005	2597	5276	94187737	4	5276	60290	0	5276	0	7	5276	329274
February 2005	2286	5276	66775134	7	5276	11510	4	5276	68988	8	5276	426680
March 2005	2597	5276	83716874	4	5276	48880	0	5276	0	7	5276	334004
April 2005	2393	5276	72919878	7	5276	189090	4	5276	124566	8	5276	421920
May 2005	2613	5276	98164714	4	5276	71510	0	5276	0	7	5276	223112
June 2005	2422	5276	83281662	7	5276	78540	4	5276	121850	6	5276	342670
July 2005	2603	5443	87923408	4	5443	79400	0	5443	0	7	5443	307890
August 2005	2684	5443	88101198	7	5443	144280	4	5443	71730	8	5443	143910
September 2005	2638	5443	86198417	4	5443	81630	0	5443	0	7	5443	350330
October 2005	2671	5502	82674832	8	5502	107358	4	5502	110624	8	5502	239584
November 2005	2611	5502	91149722	6	5502	137118	0	5502	0	7	5502	374860
December 2005	2585	5502	80352904	18	5502	100933	4	5502	74910	8	5502	611708
January 2006	2628	5515	82983741	8	5515	67020	0	5515	0	7	5515	501920
February 2006	2676	5515	74148879	13	5515	131510	4	5515	72030	8	5515	306880
March 2006	2652	5515	88364997	4	5515	80130	0	5515	0	7	5515	378270
April 2006	2611	5569	109658435	13	5569	43250	4	5569	159110	8	5569	427740
May 2006	2679	5569	143660498	4	5569	91090	0	5569	0	7	5569	364070
June 2006	2644	5569	138680090	14	5569	68610	4	5569	196280	8	5569	431980
July 2006	2752	5430	125533942	5	5430	113680	1	5430	148310	8	5430	685070
August 2006	2672	5430	93926339	21	5430	69310	4	5430	170040	8	5430	420010
September 2006	2678	5430	102782883	10	5430	109400	0	5430	0	7	5430	428870
October 2006	2713	5428	93720420	21	5428	56670	4	5428	136660	8	5428	503290
November 2006	2634	5428	123213478	4	5428	111160	0	5428	0	7	5428	388280
December 2006	2734	5428	122997183	22	5428	86740	5	5428	303880	9	5428	542780
January 2007	2658	5606.3	91811489	5	5606.3	98820	0	5606.3	0	7	5606.3	680810
February 2007	2774	5606.3	98938083	21	5606.3	94120	4	5606.3	286160	9	5606.3	488090
March 2007	2686	5606.3	69001359	5	5606.3	221820	1	5606.3	0	7	5606.3	410840
April 2007	2805	5602.5	126116829	29	5602.5	93290	4	5602.5	283460	9	5602.5	448800
May 2007	2692	5602.5	133616081	4	5602.5	114730	1	5602.5	26010	8	5602.5	424840
June 2007	2810	5602.5	149258997	29	5602.5	203180	4	5602.5	283260	9	5602.5	602310
July 2007	2692	5581.5	122622082	7	5581.5	114720	1	5581.5	148310	8	5581.5	665070
August 2007	2833	5681.5	120066008	28	5681.5	209080	4	5681.5	181140	9	5681.5	315685
September 2007	2678	5581.5	104813195	4	5581.5	119950	1	5581.5	51342	8	5581.5	714830
October 2007	2819	5557.2	108356178	28	5557.2	187770	4	5557.2	181090	9	5557.2	803565
November 2007	2664	5657.2	90843912	4	5657.2	66790	1	5657.2	163428	8	5657.2	631770
December 2007	2856	5667.2	118210351	28	5667.2	178730	4	5667.2	180770	9	5667.2	710570
January 2008	2864	5482.2	96262864	6	5482.2	41220	1	5482.2	120008	8	5482.2	616890
February 2008	2834	5482.2	97017729	27	5482.2	154480	4	5482.2	141100	9	5482.2	440380
March 2008	2711	5482.2	71294333	7	5482.2	96520	1	5482.2	100330	8	5482.2	494730
April 2008	2857	5482.2	98474591	29	5482.2	172610	4	5482.2	111580	9	5482.2	705920
May 2008	2727	5482.2	118788977	4	5482.2	106630	1	5482.2	134020	9	5482.2	630830

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Month/Yr	Monthly Water Gallons Sold (900)						Monthly Water Gallons Sold (000)					
	Residential (by customer class and meter size) 66010			General Service (by customer class and meter size) 69002			Residential Irrigation (by customer class and meter size) 66007			General Service Irrigation (by customer class and meter size) 69002		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	13	3433	1027000	4	3433	466430	1	3433	63870	3	3433	561380
August 2002	11	3433	187390	2	3433	106430	1	3433	15460	1	3433	179830
September 2002	14	3433	649070	4	3433	719130	1	3433	50	3	3433	370460
October 2002	11	3433	162750	3	3433	98760	1	3433	6320	1	3433	181570
November 2002	15	3433	838040	4	3433	395810	1	3433	50330	3	3433	389470
December 2002	11	3433	380270	3	3433	151870	1	3433	68800	1	3433	91530
January 2003	15	3988	796770	4	3988	579770	1	3988	32630	3	3988	430200
February 2003	11	3988	332580	3	3988	169400	1	3988	68720	2	3988	241240
March 2003	15	3988	690170	4	3988	583320	1	3988	15540	3	3988	389300
April 2003	11	3988	269380	3	3988	163680	1	3988	80450	2	3988	739940
May 2003	15	3988	927440	4	3988	897000	1	3988	30330	3	3988	353820
June 2003	11	3988	604320	3	3988	161880	1	3988	85520	2	3988	637820
July 2003	17	3988	1015680	4	3988	490040	1	3988	59250	3	3988	315350
August 2003	12	3988	292490	3	3988	60130	1	3988	10	2	3988	750080
September 2003	18	3988	683766	4	3988	366470	1	3988	45440	3	3988	375800
October 2003	11	3988	388130	4	3988	140580	1	3988	13710	3	3988	460280
November 2003	17	3988	1482904	4	3988	79690	1	3988	96440	3	3988	187880
December 2003	12	3988	899260	4	3988	1131910	1	3988	65510	3	3988	515860
January 2004	16	4878	1110190	4	4878	710560	1	4878	21370	3	4878	365370
February 2004	13	4878	418870	3	4878	80120	1	4878	49390	2	4878	284870
March 2004	16	4878	709492	4	4878	470580	1	4878	1900	3	4878	724390
April 2004	13	4878	449810	3	4878	111790	1	4878	54520	2	4878	409870
May 2004	18	4878	1192038	4	4878	445520	1	4878	67740	3	4878	724580
June 2004	13	4878	591950	3	4878	271070	1	4878	123150	2	4878	551500
July 2004	16	4878	1722660	4	4878	1117080	1	4878	106020	3	4878	340930
August 2004	13	4878	529010	4	4878	112230	1	4878	87840	3	4878	429840
September 2004	16	4878	892700	4	4878	477960	1	4878	33840	3	4878	155520
October 2004	13	4878	391880	4	4878	370680	1	4878	5550	3	4878	244910
November 2004	16	4878	1006310	4	4878	584950	1	4878	57080	3	4878	152640
December 2004	13	4878	542408	5	4878	274620	1	4878	38870	3	4878	512050
January 2005	17	5278	1026540	4	5278	694810	1	5278	81840	3	5278	205580
February 2005	13	5278	418942	5	5278	235910	1	5278	30	3	5278	309090
March 2005	18	5278	1039680	4	5278	385900	1	5278	76750	3	5278	227090
April 2005	14	5278	590570	5	5278	243600	1	5278	51270	3	5278	491510
May 2005	16	5278	1394030	4	5278	265020	1	5278	66460	3	5278	217570
June 2005	14	5278	628930	5	5278	382290	1	5278	55670	3	5278	193140
July 2005	17	6443	1447220	4	5443	410690	1	5443	43630	3	5443	378710
August 2005	15	5443	481892	5	5443	217970	1	5443	340	3	5443	142480
September 2005	17	5443	1100200	4	5443	328970	1	5443	65622	3	5443	189750
October 2005	14	5502	492518	5	5502	855230	1	5502	38430	3	5502	209690
November 2005	18	5502	987296	4	5502	374980	1	5502	0	3	5502	227500
December 2005	13	5502	718422	5	5502	-294570	1	5502	53470	4	5502	890890
January 2006	18	5515	810774	4	5515	402270	1	5515	10280	4	5515	415220
February 2006	13	5515	458290	6	5515	344790	1	5515	25470	4	5515	203400
March 2006	17	5515	621820	4	5515	424410	1	5515	60190	3	5515	625410
April 2006	14	5569	766660	5	5569	309940	1	5569	83440	5	5569	811180
May 2006	17	5569	1589980	4	5569	545140	1	5569	58670	3	5569	494190
June 2006	13	5569	755740	6	5569	565240	1	5569	64890	5	5569	1509470
July 2006	17	5430	1707630	4	5430	371100	1	5430	20340	4	5430	246870
August 2006	13	5430	748340	6	5430	427730	1	5430	98420	6	5430	1099400
September 2006	17	5430	1233320	4	5430	2411100	1	5430	10170	3	5430	312210
October 2006	14	5428	653130	6	5428	271760	1	5428	46060	6	5428	893260
November 2006	17	5428	1308260	4	5428	714280	1	5428	13180	3	5428	230730
December 2006	14	5428	813720	18	5428	421380	1	5428	114180	8	5428	2287240
January 2007	17	5606.3	1290740	9	5606.3	291190	1	5606.3	20880	3	5606.3	352420
February 2007	15	5606.3	380728	19	5606.3	707280	1	5606.3	49730	6	5606.3	920670
March 2007	17	5606.3	1143750	4	5606.3	294540	1	5606.3	16900	3	5606.3	191310
April 2007	16	5602.5	840182	18	5602.5	844580	1	5602.5	79820	7	5602.5	578110
May 2007	17	5602.5	1530570	8	5602.5	406520	1	5602.5	6250	3	5602.5	172120
June 2007	16	5602.5	1030190	18	5602.5	1118050	1	5602.5	118190	6	5602.5	1810290
July 2007	17	5581.5	1707630	4	5581.5	371100	1	5581.5	20340	3	5581.5	214170
August 2007	15	5581.5	560480	16	5581.5	797480	1	5581.5	67110	8	5581.5	2630420
September 2007	18	5581.5	1308780	6	5581.5	327890	1	5581.5	84290	3	5581.5	84500
October 2007	16	5557.2	618380	18	5557.2	570310	1	5557.2	152750	8	5557.2	2167300
November 2007	18	5557.2	918990	5	5557.2	325280	1	5557.2	13410	3	5557.2	354790
December 2007	16	5557.2	861500	15	5557.2	401480	1	5557.2	130870	8	5557.2	1699250
January 2008	18	5482.2	1133200	5	5482.2	116190	1	5482.2	0	4	5482.2	339720
February 2008	15	5482.2	437080	15	5482.2	286070	1	5482.2	23720	7	5482.2	778210
March 2008	22	5482.2	616190	3	5482.2	137190	1	5482.2	0	4	5482.2	45190
April 2008	15	5482.2	427110	15	5482.2	326580	1	5482.2	27520	8	5482.2	320070
May 2008	20	5482.2	1578860	7	5482.2	138090	1	5482.2	4320	3	5482.2	218020

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Month/Yr	Monthly Water Gallons Sold (000)						Monthly Water Gallons Sold (000)					
	Residential (by customer class and meter size) N/A			General Service (by customer class and meter size) 60012			Residential Irrigation (by customer class and meter size) N/A			General Service Irrigation (by customer class and meter size) 60011		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	3433	0	1	3433	20400	0	3433	0	0	3433	0
August 2002	0	3433	0	2	3433	47100	0	3433	0	1	3433	417800
September 2002	0	3433	0	1	3433	16900	0	3433	0	0	3433	0
October 2002	0	3433	0	3	3433	195380	0	3433	0	1	3433	375900
November 2002	0	3433	0	1	3433	15500	0	3433	0	0	3433	0
December 2002	0	3433	0	3	3433	237500	0	3433	0	1	3433	374300
January 2003	0	3988	0	1	3988	26700	0	3988	0	0	3988	0
February 2003	0	3988	0	3	3988	298100	0	3988	0	1	3988	393900
March 2003	0	3988	0	1	3988	32900	0	3988	0	0	3988	0
April 2003	0	3988	0	3	3988	284700	0	3988	0	1	3988	357800
May 2003	0	3988	0	1	3988	18200	0	3988	0	0	3988	0
June 2003	0	3988	0	3	3988	189300	0	3988	0	1	3988	308900
July 2003	0	3988	0	1	3988	16400	0	3988	0	0	3988	0
August 2003	0	3988	0	3	3988	295300	0	3988	0	1	3988	364900
September 2003	0	3988	0	1	3988	20410	0	3988	0	0	3988	0
October 2003	0	3988	0	3	3988	199900	0	3988	0	1	3988	364900
November 2003	0	3988	0	1	3988	10590	0	3988	0	0	3988	0
December 2003	0	3988	0	3	3988	273300	0	3988	0	1	3988	0
January 2004	0	4878	0	1	4878	24900	0	4878	0	0	4878	0
February 2004	0	4878	0	3	4878	301100	0	4878	0	1	4878	0
March 2004	0	4878	0	1	4878	14200	0	4878	0	0	4878	0
April 2004	0	4878	0	3	4878	237700	0	4878	0	1	4878	143100
May 2004	0	4878	0	1	4878	12400	0	4878	0	0	4878	0
June 2004	0	4878	0	3	4878	296000	0	4878	0	1	4878	238500
July 2004	0	4878	0	1	4878	21000	0	4878	0	0	4878	0
August 2004	0	4878	0	3	4878	311900	0	4878	0	1	4878	339200
September 2004	0	4878	0	1	4878	15562	0	4878	0	0	4878	0
October 2004	0	4878	0	3	4878	143600	0	4878	0	1	4878	140200
November 2004	0	4878	0	1	4878	68238	0	4878	0	0	4878	0
December 2004	0	4878	0	3	4878	293400	0	4878	0	1	4878	907200
January 2005	0	5278	0	1	5278	19700	0	5278	0	0	5278	0
February 2005	0	5278	0	3	5278	240000	0	5278	0	1	5278	947000
March 2005	0	5278	0	1	5278	23600	0	5278	0	0	5278	0
April 2005	0	5278	0	3	5278	302000	0	5278	0	1	5278	522300
May 2005	0	5278	0	1	5278	15300	0	5278	0	0	5278	0
June 2005	0	5278	0	3	5278	290200	0	5278	0	1	5278	469800
July 2005	0	5443	0	1	5443	15400	0	5443	0	0	5443	0
August 2005	0	5443	0	3	5443	258800	0	5443	0	1	5443	494500
September 2005	0	5443	0	1	5443	25168	0	5443	0	0	5443	0
October 2005	0	5502	0	3	5502	282200	0	5502	0	1	5502	372600
November 2005	0	5502	0	1	5502	0	0	5502	0	0	5502	0
December 2005	0	5502	0	3	5502	295400	0	5502	0	1	5502	213300
January 2006	0	5515	0	1	5515	11334	0	5515	0	0	5515	0
February 2006	0	5515	0	3	5515	282900	0	5515	0	1	5515	253700
March 2006	0	5515	0	1	5515	12700	0	5515	0	0	5515	0
April 2006	0	5569	0	3	5569	283500	0	5569	0	1	5569	236300
May 2006	0	5569	0	1	5569	15800	0	5569	0	0	5569	0
June 2006	0	5569	0	3	5569	302500	0	5569	0	1	5569	183100
July 2006	0	5430	0	0	5430	0	0	5430	0	0	5430	0
August 2006	0	5430	0	1	5430	15700	0	5430	0	0	5430	0
September 2006	0	5430	0	3	5430	321100	0	5430	0	1	5430	131300
October 2006	0	5428	0	1	5428	14000	0	5428	0	0	5428	0
November 2006	0	5428	0	3	5428	293100	0	5428	0	1	5428	123200
December 2006	0	5428	0	1	5428	13900	0	5428	0	0	5428	0
January 2007	0	5606.3	0	3	5606.3	310000	0	5606.3	0	1	5606.3	167700
February 2007	0	5606.3	0	1	5606.3	14900	0	5606.3	0	0	5606.3	0
March 2007	0	5606.3	0	3	5606.3	296200	0	5606.3	0	1	5606.3	254000
April 2007	0	5602.5	0	1	5602.5	12700	0	5602.5	0	0	5602.5	0
May 2007	0	5602.5	0	3	5602.5	232800	0	5602.5	0	1	5602.5	221800
June 2007	0	5602.5	0	1	5602.5	16200	0	5602.5	0	0	5602.5	0
July 2007	0	5581.5	0	1	5581.5	15700	0	5581.5	0	0	5581.5	0
August 2007	0	5581.5	0	3	5581.5	264200	0	5581.5	0	1	5581.5	251300
September 2007	0	5581.5	0	1	5581.5	17300	0	5581.5	0	0	5581.5	0
October 2007	0	5557.2	0	3	5557.2	204900	0	5557.2	0	1	5557.2	242400
November 2007	0	5557.2	0	1	5557.2	13000	0	5557.2	0	0	5557.2	0
December 2007	0	5557.2	0	3	5557.2	313300	0	5557.2	0	1	5557.2	249400
January 2008	0	5482.2	0	1	5482.2	16400	0	5482.2	0	0	5482.2	0
February 2008	0	5482.2	0	3	5482.2	262900	0	5482.2	0	1	5482.2	245240
March 2008	0	5482.2	0	1	5482.2	14900	0	5482.2	0	0	5482.2	0
April 2008	0	5482.2	0	3	5482.2	290560	0	5482.2	0	1	5482.2	221160
May 2008	0	5482.2	0	1	5482.2	19600	0	5482.2	0	0	5482.2	0

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Month/Yr	Monthly Water Gallons Sold (000)						Monthly Water Gallons Sold (000)					
	Residential (by customer class and meter size) N/A			General Service (by customer class and meter size) 60013			Residential Irrigation (by customer class and meter size) N/A			General Service Irrigation (by customer class and meter size) 60014		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	3433	0	3	3433	352900	0	3433	0	1	3433	0
August 2002	0	3433	0	7	3433	190400	0	3433	0	0	3433	0
September 2002	0	3433	0	2	3433	399300	0	3433	0	1	3433	0
October 2002	0	3433	0	8	3433	257800	0	3433	0	0	3433	0
November 2002	0	3433	0	1	3433	334400	0	3433	0	1	3433	0
December 2002	0	3433	0	5	3433	160100	0	3433	0	0	3433	0
January 2003	0	3988	0	2	3988	405600	0	3988	0	1	3988	0
February 2003	0	3988	0	5	3988	172500	0	3988	0	0	3988	0
March 2003	0	3988	0	2	3988	393400	0	3988	0	1	3988	0
April 2003	0	3988	0	6	3988	207100	0	3988	0	0	3988	0
May 2003	0	3988	0	4	3988	703200	0	3988	0	1	3988	0
June 2003	0	3988	0	7	3988	249500	0	3988	0	0	3988	0
July 2003	0	3988	0	2	3988	388400	0	3988	0	2	3988	0
August 2003	0	3988	0	7	3988	240954	0	3988	0	0	3988	0
September 2003	0	3988	0	4	3988	403600	0	3988	0	2	3988	0
October 2003	0	3988	0	7	3988	275642	0	3988	0	0	3988	0
November 2003	0	3988	0	4	3988	324180	0	3988	0	2	3988	0
December 2003	0	3988	0	6	3988	279750	0	3988	0	0	3988	0
January 2004	0	4878	0	3	4878	898800	0	4878	0	2	4878	0
February 2004	0	4878	0	8	4878	685230	0	4878	0	0	4878	0
March 2004	0	4878	0	2	4878	34800	0	4878	0	2	4878	0
April 2004	0	4878	0	7	4878	305488	0	4878	0	0	4878	0
May 2004	0	4878	0	1	4878	362700	0	4878	0	2	4878	0
June 2004	0	4878	0	9	4878	1591324	0	4878	0	0	4878	0
July 2004	0	4878	0	3	4878	868320	0	4878	0	0	4878	0
August 2004	0	4878	0	7	4878	1065200	0	4878	0	0	4878	0
September 2004	0	4878	0	4	4878	297908	0	4878	0	1	4878	0
October 2004	0	4878	0	5	4878	211564	0	4878	0	0	4878	0
November 2004	0	4878	0	1	4878	263492	0	4878	0	1	4878	0
December 2004	0	4878	0	6	4878	288770	0	4878	0	0	4878	0
January 2005	0	5276	0	1	5276	319462	0	5276	0	0	5276	0
February 2005	0	5276	0	8	5276	1687070	0	5276	0	0	5276	0
March 2005	0	5276	0	2	5276	303608	0	5276	0	0	5276	0
April 2005	0	5276	0	8	5276	866428	0	5276	0	0	5276	0
May 2005	0	5276	0	1	5276	613132	0	5276	0	0	5276	0
June 2005	0	5276	0	8	5276	1224724	0	5276	0	0	5276	0
July 2005	0	5443	0	3	5443	380378	0	5443	0	0	5443	0
August 2005	0	5443	0	10	5443	960008	0	5443	0	3	5443	0
September 2005	0	5443	0	3	5443	988578	0	5443	0	3	5443	425680
October 2005	0	5502	0	10	5502	1538188	0	5502	0	1	5502	1578400
November 2005	0	5502	0	3	5502	201844	0	5502	0	0	5502	0
December 2005	0	5502	0	9	5502	-381596	0	5502	0	1	5502	976500
January 2006	0	5515	0	2	5515	18800	0	5515	0	0	5515	0
February 2006	0	5515	0	10	5515	309336	0	5515	0	2	5515	5557000
March 2006	0	5515	0	2	5515	0	0	5515	0	0	5515	0
April 2006	0	5569	0	8	5569	321800	0	5569	0	2	5569	2859900
May 2006	0	5569	0	3	5569	1054200	0	5569	0	0	5569	0
June 2006	0	5569	0	9	5569	306200	0	5569	0	2	5569	1848100
July 2006	0	5430	0	6	5430	782760	0	5430	0	0	5430	0
August 2006	0	5430	0	10	5430	373200	0	5430	0	2	5430	1747500
September 2006	0	5430	0	1	5430	0	0	5430	0	0	5430	0
October 2006	0	5428	0	11	5428	747858	0	5428	0	3	5428	2009800
November 2006	0	5428	0	2	5428	73941	0	5428	0	0	5428	0
December 2006	0	5428	0	9	5428	906700	0	5428	0	4	5428	3357800
January 2007	0	5606.3	0	1	5606.3	601400	0	5606.3	0	1	5606.3	0
February 2007	0	5606.3	0	9	5606.3	344590	0	5606.3	0	3	5606.3	2562300
March 2007	0	5606.3	0	2	5606.3	88000	0	5606.3	0	0	5606.3	0
April 2007	0	5602.5	0	9	5602.5	942690	0	5602.5	0	2	5602.5	1884800
May 2007	0	5602.5	0	3	5602.5	208800	0	5602.5	0	0	5602.5	0
June 2007	0	5602.5	0	9	5602.5	858050	0	5602.5	0	3	5602.5	4304080
July 2007	0	5581.5	0	5	5581.5	344860	0	5581.5	0	0	5581.5	0
August 2007	0	5581.5	0	12	5581.5	1183540	0	5581.5	0	3	5581.5	2703810
September 2007	0	5581.5	0	6	5581.5	388185	0	5581.5	0	0	5581.5	0
October 2007	0	5557.2	0	11	5557.2	2218557	0	5557.2	0	3	5557.2	4024390
November 2007	0	5557.2	0	3	5557.2	12873	0	5557.2	0	0	5557.2	0
December 2007	0	5557.2	0	12	5557.2	3365170	0	5557.2	0	3	5557.2	2548400
January 2008	0	5482.2	0	1	5482.2	490170	0	5482.2	0	0	5482.2	0
February 2008	0	5482.2	0	10	5482.2	4203522	0	5482.2	0	3	5482.2	724700
March 2008	0	5482.2	0	1	5482.2	104300	0	5482.2	0	0	5482.2	0
April 2008	0	5482.2	0	10	5482.2	355078	0	5482.2	0	6	5482.2	2111700
May 2008	0	5482.2	0	4	5482.2	126200	0	5482.2	0	0	5482.2	0

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Month/Yr	Monthly Water Gallons Sold (000)						Monthly Water Gallons Sold (000)					
	Residential (by customer class and meter size) N/A			General Service (by customer class and meter size) #0018			Residential Irrigation (by customer class and meter size) N/A			General Service Hydrant (by customer class and meter size) #0016		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	3433	0	0	3433	0	0	3433	0	0	3433	0
August 2002	0	3433	0	0	3433	0	0	3433	0	0	3433	0
September 2002	0	3433	0	0	3433	0	0	3433	0	0	3433	0
October 2002	0	3433	0	0	3433	0	0	3433	0	0	3433	0
November 2002	0	3433	0	0	3433	0	0	3433	0	0	3433	0
December 2002	0	3433	0	0	3433	0	0	3433	0	0	3433	0
January 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
February 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
March 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
April 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
May 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
June 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
July 2003	0	3988	0	2	3988	48310	0	3988	0	0	3988	0
August 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
September 2003	0	3988	0	2	3988	139230	0	3988	0	0	3988	0
October 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
November 2003	0	3988	0	1	3988	7000	0	3988	0	0	3988	0
December 2003	0	3988	0	0	3988	0	0	3988	0	0	3988	0
January 2004	0	4878	0	0	4878	0	0	4878	0	0	4878	0
February 2004	0	4878	0	0	4878	0	0	4878	0	0	4878	0
March 2004	0	4878	0	1	4878	239910	0	4878	0	0	4878	0
April 2004	0	4878	0	0	4878	0	0	4878	0	0	4878	0
May 2004	0	4878	0	1	4878	225740	0	4878	0	0	4878	0
June 2004	0	4878	0	0	4878	0	0	4878	0	0	4878	0
July 2004	0	4878	0	1	4878	147780	0	4878	0	0	4878	0
August 2004	0	4878	0	0	4878	0	0	4878	0	0	4878	0
September 2004	0	4878	0	2	4878	480140	0	4878	0	0	4878	0
October 2004	0	4878	0	0	4878	0	0	4878	0	0	4878	0
November 2004	0	4878	0	1	4878	133760	0	4878	0	0	4878	0
December 2004	0	4878	0	0	4878	0	0	4878	0	0	4878	0
January 2005	0	5278	0	1	5278	120830	0	5278	0	0	5278	0
February 2005	0	5278	0	0	5278	0	0	5278	0	0	5278	0
March 2005	0	5278	0	1	5278	122400	0	5278	0	0	5278	0
April 2005	0	5278	0	0	5278	0	0	5278	0	0	5278	0
May 2005	0	5278	0	1	5278	128800	0	5278	0	0	5278	0
June 2005	0	5278	0	0	5278	0	0	5278	0	0	5278	0
July 2005	0	5443	0	1	5443	109480	0	5443	0	0	5443	0
August 2005	0	5443	0	0	5443	0	0	5443	0	0	5443	0
September 2005	0	5443	0	1	5443	189440	0	5443	0	0	5443	0
October 2005	0	5502	0	0	5502	0	0	5502	0	0	5502	0
November 2005	0	5502	0	1	5502	132940	0	5502	0	0	5502	0
December 2005	0	5502	0	0	5502	0	0	5502	0	0	5502	0
January 2006	0	5515	0	1	5515	106620	0	5515	0	0	5515	0
February 2006	0	5515	0	0	5515	0	0	5515	0	0	5515	0
March 2006	0	5515	0	1	5515	181080	0	5515	0	0	5515	0
April 2006	0	5569	0	0	5569	0	0	5569	0	0	5569	0
May 2006	0	5569	0	1	5569	126340	0	5569	0	0	5569	0
June 2006	0	5569	0	0	5569	0	0	5569	0	0	5569	0
July 2006	0	5430	0	1	5430	0	0	5430	0	0	5430	0
August 2006	0	5430	0	0	5430	0	0	5430	0	0	5430	0
September 2006	0	5430	0	1	5430	89840	0	5430	0	0	5430	0
October 2006	0	5428	0	0	5428	0	0	5428	0	0	5428	0
November 2006	0	5428	0	1	5428	79130	0	5428	0	0	5428	0
December 2006	0	5428	0	0	5428	0	0	5428	0	0	5428	0
January 2007	0	5606.3	0	1	5606.3	4809820	0	5606.3	0	0	5606.3	0
February 2007	0	5606.3	0	0	5606.3	0	0	5606.3	0	0	5606.3	0
March 2007	0	5606.3	0	1	5606.3	0	0	5606.3	0	0	5606.3	0
April 2007	0	5602.5	0	0	5602.5	0	0	5602.5	0	0	5602.5	0
May 2007	0	5602.5	0	1	5602.5	0	0	5602.5	0	0	5602.5	0
June 2007	0	5602.5	0	0	5602.5	0	0	5602.5	0	0	5602.5	0
July 2007	0	5581.5	0	1	5581.5	0	0	5581.5	0	0	5581.5	0
August 2007	0	5581.5	0	0	5581.5	0	0	5581.5	0	0	5581.5	0
September 2007	0	5581.5	0	1	5581.5	338400	0	5581.5	0	0	5581.5	0
October 2007	0	5557.2	0	0	5557.2	0	0	5557.2	0	0	5557.2	0
November 2007	0	5557.2	0	1	5557.2	260100	0	5557.2	0	0	5557.2	0
December 2007	0	5557.2	0	0	5557.2	0	0	5557.2	0	0	5557.2	0
January 2008	0	5482.2	0	1	5482.2	158230	0	5482.2	0	0	5482.2	0
February 2008	0	5482.2	0	0	5482.2	0	0	5482.2	0	0	5482.2	0
March 2008	0	5482.2	0	1	5482.2	187830	0	5482.2	0	0	5482.2	0
April 2008	0	5482.2	0	0	5482.2	0	0	5482.2	0	1	5482.2	163980
May 2008	0	5482.2	0	1	5482.2	235270	0	5482.2	0	0	5482.2	0

**Docket No. 070693-WS
Lake Utility Services Inc.**

Response to Item 3 of Staff's Fourth Data Request

Lake Groves

Water Data

BILLING INFORMATION FOR THE YEARS 2002-CURRENT. CREATED ON 10-16-08

SUB	BILL DT	FPER....	TPER....	Cooresponding Consumption Report Months
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This period is covered in the "2002" data.

This period is covered in the "2003" data.

00675	07/02/04	05/21/04	09/20/04	July	2004
00675	07/30/04	06/21/04	07/20/04	July	2004
00675	09/01/04	07/21/04	08/20/04	September	2004
00675	10/01/04	08/21/04	09/20/04	October	2004
00675	11/01/04	09/21/04	10/20/04	November	2004
00675	12/02/04	10/21/04	11/20/04	December	2004
00675	01/05/05	11/21/04	12/20/04	January	2004
00675	02/02/05	12/21/04	01/20/05	February	2004
00675	03/01/05	01/21/05	02/20/05	March	2004
00675	04/01/05	02/21/05	03/20/05	April	2004
00675	05/02/05	03/21/05	04/20/05	May	2005
00675	05/01/05	04/21/05	05/20/05	June	2005
00675	07/01/05	05/21/05	06/20/05	July	2005

This period is covered in the "2004" data.

This period was inadvertently missed for item 19 of the first discovery.



This period is covered in the "2005" data.

This period is covered in the "2006" date and is also the last year.

This period is the most recent data provided.

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Month/Yr	Monthly Water Gallons Sold (000)								
	Residential (by customer class and meter size) 67501			General Service (by customer class and meter size) 67512			Irrigation (by customer class and meter size) 67511		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	1910	2292	33471186	3	2292	20460	3	2292	121290
August 2002	1890	2292	26178286	3	2292	29831	3	2292	24420
September 2002	1921	2292	28359536	3	2292	22350	3	2292	28710
October 2002	1922	2292	20760404	3	2292	23010	3	2292	20060
November 2002	1927	2292	29043990	3	2292	14050	3	2292	25100
December 2002	1946	2292	26704560	3	2292	11890	3	2292	23130
January 2003	1862	2423	29224336	3	2423	18090	3	2423	26120
February 2003	1968	2423	26662442	3	2423	14170	3	2423	23750
March 2003	1985	2423	30474088	3	2423	13990	3	2423	6210
April 2003	1994	2423	25766531	3	2423	13340	3	2423	0
May 2003	2016	2423	38032279	3	2423	19750	3	2423	6690
June 2003	2035	2423	38396886	3	2423	21850	3	2423	18210
July 2003	2037	2423	33164290	3	2423	22780	3	2423	30450
August 2003	2029	2423	26271415	3	2423	17170	3	2423	2370
September 2003	2040	2423	23107179	3	2423	10090	3	2423	7640
October 2003	4080	2423	69649758	6	2423	33670	6	2423	34210
November 2003	41	2423	670280	0	2423	0	0	2423	0
December 2003	2082	2423	33179119	3	2423	19960	3	2423	32290
January 2004	4159	2565	67715431	6	2565	27700	6	2565	64040
February 2004	31	2565	501420	0	2565	0	0	2565	0
March 2004	2173	2565	32463951	3	2565	37360	3	2565	10290
April 2004	2203	2565	32735259	4	2565	20900	3	2565	4720
May 2004	2240	2565	46071087	4	2565	274190	3	2565	32700
June 2004	2283	2565	44747039	4	2565	93060	3	2565	46580
July 2004	4671	2565	92496631	9	2565	191330	6	2565	95820
August 2004	68	2565	1647290	0	2565	0	0	2565	0
September 2004	2433	2565	39495217	4	2565	41050	4	2565	47780
October 2004	2469	2565	35725663	4	2565	45620	4	2565	98460
November 2004	2493	2565	40199323	4	2565	109710	4	2565	392740
December 2004	2480	2565	46897241	4	2565	46150	4	2565	356350
January 2005	2572	2783	53926487	4	2783	72610	5	2783	206430
February 2005	2548	2783	47242892	4	2783	97040	5	2783	183480
March 2005	2615	2783	48379069	4	2783	133970	5	2783	103200
April 2005	2999	2783	61426225	4	2783	191280	5	2783	171220
May 2005	2641	2783	59934670	4	2783	60340	6	2783	182260
June 2005	2283	2783	44747039	4	2783	93060	3	2783	46590
July 2005	5314	2862	105966088	8	2862	132277	10	2862	644710
August 2005	84	2862	3950370	0	2862	0	0	2862	0
September 2005	2680	2862	58256978	4	2862	41723	6	2862	345660
October 2005	2758	2866	68050273	4	2866	38710	5	2866	245070
November 2005	2751	2866	59284250	4	2866	49370	5	2866	143990
December 2005	2780	2866	64015165	4	2866	38390	5	2866	184230
January 2006	2742	2913	53678208	4	2913	45470	5	2913	162690
February 2006	2761	2913	62477759	4	2913	40390	5	2913	48710
March 2006	2767	2913	62400884	4	2913	34766	5	2913	267870
April 2006	5491	2942	148311147	8	2942	155414	10	2942	294630
May 2006	82	2942	4363548	0	2942	0	0	2942	0
June 2006	5520	2942	152783371	5	2942	369860	10	2942	331250
July 2006	83	2874	1491780	0	2874	0	0	2874	0
August 2006	2798	2874	63041361	4	2874	49940	5	2874	32920
September 2006	2764	2874	70196090	4	2874	82420	5	2874	4690
October 2006	2613	2881	54843501	4	2881	59880	5	2881	75091
November 2006	5559	2881	136476509	8	2881	161290	10	2881	300
December 2006	46	2881	1278770	0	2881	0	0	2881	0
January 2007	2809	2895.8	55133790	4	2895.8	87920	5	2895.8	250
February 2007	2804	2895.8	58641573	4	2895.8	237350	5	2895.8	240
March 2007	2797	2895.8	51382659	5	2895.8	100420	5	2895.8	170
April 2007	2806	2890.8	60969510	4	2890.8	47490	5	2890.8	270
May 2007	2830	2890.8	63607481	4	2890.8	40453	5	2890.8	270
June 2007	2796	2890.8	68809072	4	2890.8	32560	5	2890.8	11399
July 2007	2821	2855.8	71866542	4	2855.8	78080	5	2855.8	35680
August 2007	5595	2855.8	128824815	8	2855.8	94130	10	2855.8	65820
September 2007	47	2855.8	919400	0	2855.8	0	0	2855.8	0
October 2007	2836	2804.3	63509174	4	2804.3	26380	8	2804.3	157640
November 2007	5587	2804.3	108273792	8	2804.3	35460	12	2804.3	242630
December 2007	81	2804.3	1531380	0	2804.3	0	0	2804.3	0
January 2008	2789	2828.3	57734884	4	2828.3	18050	8	2828.3	47720
February 2008	2814	2862.3	67489349	4	2862.3	14870	8	2862.3	63970
March 2008	2794	2828.3	47409777	4	2828.3	9640	6	2828.3	20120
April 2008	5521	2828.3	99603491	8	2828.3	32490	12	2828.3	8020
May 2008	2796	2828.3	69667661	4	2828.3	29710	6	2828.3	27620

Monthly Water Gallons Sold (004)

1"

Month/Yr	Residential (by customer class and meter size) 47802			General Service (by customer class and meter size) 47313			Irrigation (by customer class and meter size) 47512		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	2292	0	4	2292	94190	5	2292	330690
August 2002	0	2292	0	4	2292	85490	5	2292	227220
September 2002	0	2292	0	5	2292	182630	5	2292	183120
October 2002	0	2292	0	5	2292	107210	5	2292	187270
November 2002	0	2292	0	5	2292	87010	5	2292	143350
December 2002	0	2292	0	5	2292	62920	5	2292	120880
January 2003	0	2423	0	5	2423	66700	5	2423	62890
February 2003	0	2423	0	5	2423	96590	5	2423	391920
March 2003	0	2423	0	5	2423	93730	5	2423	190410
April 2003	0	2423	0	6	2423	75170	6	2423	247900
May 2003	0	2423	0	6	2423	104170	5	2423	415790
June 2003	0	2423	0	8	2423	134230	5	2423	503890
July 2003	0	2423	0	8	2423	128240	5	2423	548290
August 2003	0	2423	0	8	2423	141150	5	2423	590590
September 2003	0	2423	0	6	2423	75666	5	2423	511690
October 2003	0	2423	0	12	2423	278620	10	2423	551590
November 2003	0	2423	0	0	2423	0	0	2423	0
December 2003	0	2423	0	6	2423	212596	5	2423	436660
January 2004	0	2565	0	13	2565	516720	11	2565	810050
February 2004	0	2565	0	0	2565	0	0	2565	0
March 2004	0	2565	0	6	2565	256420	5	2565	264570
April 2004	0	2565	0	6	2565	213180	5	2565	336420
May 2004	0	2565	0	6	2565	241270	5	2565	405936
June 2004	0	2565	0	6	2565	161826	5	2565	725375
July 2004	0	2565	0	12	2565	267270	10	2565	576390
August 2004	0	2565	0	0	2565	0	0	2565	0
September 2004	0	2565	0	6	2565	149760	5	2565	316340
October 2004	0	2565	0	6	2565	123150	5	2565	291760
November 2004	0	2565	0	8	2565	65730	6	2565	210020
December 2004	0	2565	0	6	2565	39670	5	2565	278063
January 2005	0	2783	0	6	2783	123210	5	2783	509630
February 2005	0	2783	0	6	2783	195010	5	2783	417090
March 2005	0	2783	0	6	2783	84070	5	2783	394110
April 2005	0	2783	0	6	2783	87960	5	2783	416060
May 2005	0	2783	0	6	2783	124050	5	2783	421370
June 2005	0	2783	0	6	2783	161826	5	2783	725375
July 2005	0	2862	0	12	2862	371050	10	2862	316100
August 2005	0	2862	0	0	2862	0	0	2862	0
September 2005	0	2862	0	6	2862	77290	5	2862	127150
October 2005	0	2866	0	8	2866	151610	5	2866	380720
November 2005	0	2866	-3600	7	2866	134220	5	2866	243430
December 2005	0	2866	0	7	2866	207490	6	2866	261760
January 2006	0	2913	0	7	2913	278790	6	2913	234490
February 2006	0	2913	0	7	2913	540319	4	2913	241060
March 2006	0	2913	0	8	2913	621910	4	2913	202670
April 2006	0	2942	0	12	2942	1563740	10	2942	488910
May 2006	0	2942	0	0	2942	0	0	2942	0
June 2006	0	2942	0	12	2942	1641087	10	2942	750640
July 2006	0	2874	0	1	2874	0	1	2874	0
August 2006	0	2874	0	6	2874	865020	5	2874	118560
September 2006	0	2874	0	7	2874	1053360	5	2874	138610
October 2006	0	2881	0	7	2881	1135920	5	2881	196990
November 2006	0	2881	0	14	2881	2746600	10	2881	264510
December 2006	0	2881	0	0	2881	0	0	2881	0
January 2007	0	2895.8	0	7	2895.8	1015790	5	2895.8	135240
February 2007	0	2895.8	0	11	2895.8	866660	6	2895.8	312090
March 2007	0	2895.8	0	11	2895.8	121630	6	2895.8	299640
April 2007	0	2890.8	0	10	2890.8	161610	6	2890.8	307670
May 2007	0	2890.8	0	10	2890.8	161140	6	2890.8	259410
June 2007	0	2890.8	0	10	2890.8	176710	6	2890.8	347890
July 2007	0	2865.8	0	10	2865.8	174360	7	2865.8	485220
August 2007	0	2865.8	0	20	2865.8	326990	12	2865.8	694330
September 2007	0	2855.8	0	0	2855.8	0	0	2855.8	0
October 2007	0	2804.3	0	11	2804.3	115330	6	2804.3	396460
November 2007	0	2804.3	0	18	2804.3	199900	12	2804.3	1045410
December 2007	0	2804.3	0	0	2804.3	0	0	2804.3	0
January 2008	0	2828.3	0	9	2828.3	169620	6	2828.3	772060
February 2008	0	2852.3	0	9	2852.3	126860	6	2852.3	522858
March 2008	0	2828.3	0	9	2828.3	106940	6	2828.3	263132
April 2008	0	2828.3	0	18	2828.3	227450	12	2828.3	282560
May 2008	0	2828.3	0	9	2828.3	181830	6	2828.3	166020

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Month/Yr	Monthly Water Gallons Sold (000)								
	Residential (by customer class and meter size) 67893			General Service (by customer class and meter size) 67914			Irrigation (by customer class and meter size) 67519		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	2292	0	1	2292	46028	1	2292	267300
August 2002	0	2292	0	1	2292	89774	1	2292	118200
September 2002	0	2292	0	1	2292	74200	1	2292	359300
October 2002	0	2292	0	1	2292	39900	1	2292	202800
November 2002	0	2292	0	1	2292	59200	1	2292	189300
December 2002	0	2292	0	1	2292	37800	1	2292	153400
January 2003	0	2423	0	1	2423	40900	1	2423	158200
February 2003	0	2423	0	1	2423	28700	1	2423	216500
March 2003	0	2423	0	1	2423	36000	1	2423	227300
April 2003	0	2423	0	1	2423	32100	2	2423	463900
May 2003	0	2423	0	1	2423	44400	2	2423	234860
June 2003	0	2423	0	1	2423	61600	2	2423	180810
July 2003	0	2423	0	1	2423	42400	2	2423	138207
August 2003	0	2423	0	1	2423	57700	2	2423	256913
September 2003	0	2423	0	1	2423	113200	2	2423	389200
October 2003	0	2423	0	2	2423	130300	4	2423	493700
November 2003	0	2423	0	0	2423	0	0	2423	0
December 2003	0	2423	0	1	2423	80800	2	2423	478460
January 2004	0	2565	0	2	2565	128200	4	2565	687800
February 2004	0	2565	0	0	2565	0	0	2565	0
March 2004	0	2565	0	1	2565	61700	2	2565	194900
April 2004	0	2565	0	1	2565	85400	2	2565	142300
May 2004	0	2565	0	1	2565	70400	2	2565	240800
June 2004	0	2565	0	1	2565	70219	2	2565	213000
July 2004	0	2565	0	2	2565	225490	4	2565	595700
August 2004	0	2565	0	0	2565	0	0	2565	0
September 2004	0	2565	0	1	2565	108700	2	2565	31900
October 2004	0	2565	0	1	2565	81900	2	2565	158800
November 2004	0	2565	0	1	2565	83900	2	2565	180400
December 2004	0	2565	0	1	2565	80100	2	2565	140800
January 2005	0	2783	0	1	2783	98700	2	2783	164300
February 2005	0	2783	0	1	2783	78100	2	2783	152200
March 2005	0	2783	0	1	2783	83500	2	2783	147100
April 2005	0	2783	0	1	2783	128900	2	2783	164600
May 2005	0	2783	0	1	2783	67000	2	2783	167700
June 2005	0	2783	0	1	2783	70210	2	2783	213000
July 2005	0	2862	0	2	2862	111100	4	2862	341400
August 2005	0	2862	0	0	2862	0	0	2862	0
September 2005	0	2862	0	1	2862	57500	2	2862	160000
October 2005	0	2868	0	1	2868	71200	2	2868	278900
November 2005	0	2868	0	1	2868	39000	2	2868	313300
December 2005	0	2868	0	1	2868	48700	2	2868	291000
January 2006	0	2913	0	1	2913	60000	2	2913	321800
February 2006	0	2913	0	1	2913	43300	2	2913	302300
March 2006	0	2913	0	1	2913	36300	2	2913	282300
April 2006	0	2942	0	2	2942	76800	4	2942	613200
May 2006	0	2942	0	0	2942	0	0	2942	0
June 2006	0	2942	0	2	2942	124000	4	2942	507600
July 2006	0	2874	0	0	2874	0	0	2874	0
August 2006	0	2874	0	1	2874	29100	2	2874	116500
September 2006	0	2874	0	1	2874	70800	2	2874	107700
October 2006	0	2881	0	1	2881	42200	2	2881	80900
November 2006	0	2881	0	2	2881	124700	4	2881	259800
December 2006	0	2881	0	0	2881	0	0	2881	0
January 2007	0	2895.8	0	1	2895.8	47850	2	2895.8	128300
February 2007	0	2895.8	0	1	2895.8	90350	2	2895.8	144200
March 2007	0	2895.8	0	1	2895.8	82500	2	2895.8	100700
April 2007	0	2890.8	0	1	2890.8	88500	2	2890.8	174700
May 2007	0	2890.8	0	1	2890.8	102100	2	2890.8	118700
June 2007	0	2890.8	0	1	2890.8	154100	2	2890.8	110000
July 2007	0	2855.8	0	1	2855.8	143300	2	2855.8	135300
August 2007	0	2855.8	0	2	2855.8	181000	4	2855.8	157700
September 2007	0	2855.8	0	0	2855.8	0	0	2855.8	0
October 2007	0	2804.3	0	1	2804.3	113100	2	2804.3	173200
November 2007	0	2804.3	0	2	2804.3	157200	4	2804.3	339300
December 2007	0	2804.3	0	0	2804.3	0	0	2804.3	0
January 2008	0	2828.3	0	1	2828.3	119700	2	2828.3	179200
February 2008	0	2852.3	0	1	2852.3	82700	2	2852.3	198700
March 2008	0	2828.3	0	1	2828.3	67300	2	2828.3	145900
April 2008	0	2828.3	0	2	2828.3	150300	4	2828.3	612500
May 2008	0	2828.3	0	1	2828.3	68000	2	2828.3	438800

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Month/Yr	Monthly Water Gallons Sold (000)								
	Residential (by customer class and meter size) 67524			General Service (by customer class and meter size) 67515			Irrigation (by customer class and meter size) 67520		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	2292	0	0	2292	0	3	2292	917700
August 2002	0	2292	0	0	2292	0	3	2292	767400
September 2002	0	2292	0	1	2292	0	3	2292	545510
October 2002	0	2292	0	1	2292	0	3	2292	685090
November 2002	0	2292	0	1	2292	62090	3	2292	690100
December 2002	0	2292	0	1	2292	73800	3	2292	578800
January 2003	0	2423	0	1	2423	19700	3	2423	613500
February 2003	0	2423	0	2	2423	17400	3	2423	493000
March 2003	0	2423	0	0	2423	0	3	2423	639800
April 2003	0	2423	0	0	2423	0	3	2423	692500
May 2003	0	2423	0	0	2423	0	3	2423	657300
June 2003	0	2423	0	1	2423	48400	3	2423	578700
July 2003	0	2423	0	1	2423	36500	3	2423	677200
August 2003	0	2423	0	1	2423	37700	3	2423	620000
September 2003	0	2423	0	1	2423	9800	3	2423	642800
October 2003	0	2423	0	6	2423	176200	6	2423	1291600
November 2003	0	2423	0	0	2423	0	0	2423	0
December 2003	0	2423	0	3	2423	65348	3	2423	699700
January 2004	0	2565	0	7	2565	290800	8	2565	1138700
February 2004	0	2565	0	0	2565	0	0	2565	0
March 2004	0	2565	0	4	2565	41800	3	2565	634800
April 2004	0	2565	0	4	2565	39100	3	2565	775600
May 2004	0	2565	0	3	2565	53520	3	2565	462100
June 2004	0	2565	0	3	2565	0	3	2565	715400
July 2004	0	2565	0	4	2565	0	6	2565	1945400
August 2004	0	2565	0	0	2565	0	0	2565	0
September 2004	0	2565	0	2	2565	42800	3	2565	894800
October 2004	0	2565	0	2	2565	100	3	2565	719100
November 2004	0	2565	0	2	2565	0	3	2565	513700
December 2004	0	2565	0	2	2565	0	3	2565	591972
January 2005	0	2783	0	1	2783	353	3	2783	638234
February 2005	0	2783	0	0	2783	0	3	2783	727980
March 2005	0	2783	0	1	2783	6540	3	2783	694600
April 2005	0	2783	0	1	2783	100	3	2783	696700
May 2005	0	2783	0	1	2783	0	3	2783	609450
June 2005	0	2783	0	3	2783	0	3	2783	715400
July 2005	0	2862	0	2	2862	743	6	2862	1276200
August 2005	0	2862	0	0	2862	0	0	2862	0
September 2005	0	2862	0	1	2862	0	3	2862	539510
October 2005	0	2866	0	1	2866	0	3	2866	663660
November 2005	0	2866	0	0	2866	0	3	2866	604900
December 2005	0	2866	0	0	2866	0	3	2866	426010
January 2006	0	2913	0	1	2913	22600	3	2913	33290
February 2006	0	2913	0	0	2913	0	3	2913	3200
March 2006	0	2913	0	0	2913	0	3	2913	3500
April 2006	0	2942	0	0	2942	0	6	2942	71600
May 2006	0	2942	0	0	2942	0	1	2942	0
June 2006	0	2942	0	5	2942	452800	4	2942	173400
July 2006	0	2874	0	0	2874	0	0	2874	0
August 2006	0	2874	0	4	2874	7200	2	2874	72800
September 2006	0	2874	0	4	2874	277901	2	2874	88000
October 2006	0	2881	0	4	2881	212567	2	2881	11700
November 2006	0	2881	0	8	2881	1682846	4	2881	206400
December 2006	0	2881	0	0	2881	0	0	2881	0
January 2007	0	2895.8	0	4	2895.8	412168	2	2895.8	80930
February 2007	0	2895.8	0	4	2895.8	713713	2	2895.8	66200
March 2007	0	2895.8	0	4	2895.8	96042	2	2895.8	76000
April 2007	0	2890.8	0	4	2890.8	367908	2	2890.8	63000
May 2007	0	2890.8	0	5	2890.8	352781	2	2890.8	80200
June 2007	0	2890.8	0	5	2890.8	2375575	2	2890.8	82000
July 2007	0	2855.8	0	6	2855.8	1333905	2	2855.8	85437
August 2007	0	2855.8	0	7	2855.8	757433	4	2855.8	156763
September 2007	0	2855.8	0	1	2855.8	271800	0	2855.8	0
October 2007	0	2804.3	0	3	2804.3	5683428	2	2804.3	45080
November 2007	0	2804.3	0	4	2804.3	1067536	4	2804.3	109900
December 2007	0	2804.3	0	0	2804.3	0	0	2804.3	0
January 2008	0	2828.3	0	4	2828.3	266300	2	2828.3	171900
February 2008	0	2852.3	0	2	2852.3	51100	2	2852.3	99000
March 2008	0	2828.3	0	3	2828.3	-80600	2	2828.3	100
April 2008	0	2828.3	0	2	2828.3	35100	4	2828.3	30800
May 2008	0	2828.3	0	1	2828.3	7800	2	2828.3	68700

3"

Monthly Water Gallons Sold (000)									
Month/Yr	Residential (by customer class and meter size) N/A			General Service (by customer class and meter size) 67316			Irrigation (by customer class and meter size) N/A		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	2292	0	0	2292	0	0	2292	0
August 2002	0	2292	0	0	2292	0	0	2292	0
September 2002	0	2292	0	1	2292	0	0	2292	0
October 2002	0	2292	0	0	2292	0	0	2292	0
November 2002	0	2292	0	0	2292	0	0	2292	0
December 2002	0	2292	0	0	2292	0	0	2292	0
January 2003	0	2423	0	0	2423	0	0	2423	0
February 2003	0	2423	0	0	2423	0	0	2423	0
March 2003	0	2423	0	0	2423	0	0	2423	0
April 2003	0	2423	0	0	2423	0	0	2423	0
May 2003	0	2423	0	0	2423	0	0	2423	0
June 2003	0	2423	0	0	2423	0	0	2423	0
July 2003	0	2423	0	0	2423	0	0	2423	0
August 2003	0	2423	0	0	2423	0	0	2423	0
September 2003	0	2423	0	0	2423	0	0	2423	0
October 2003	0	2423	0	0	2423	0	0	2423	0
November 2003	0	2423	0	0	2423	0	0	2423	0
December 2003	0	2423	0	0	2423	0	0	2423	0
January 2004	0	2565	0	0	2565	0	0	2565	0
February 2004	0	2565	0	0	2565	0	0	2565	0
March 2004	0	2565	0	0	2565	0	0	2565	0
April 2004	0	2565	0	0	2565	0	0	2565	0
May 2004	0	2565	0	0	2565	0	0	2565	0
June 2004	0	2565	0	0	2565	0	0	2565	0
July 2004	0	2565	0	0	2565	0	0	2565	0
August 2004	0	2565	0	0	2565	0	0	2565	0
September 2004	0	2565	0	0	2565	0	0	2565	0
October 2004	0	2565	0	0	2565	0	0	2565	0
November 2004	0	2565	0	0	2565	0	0	2565	0
December 2004	0	2565	0	0	2565	0	0	2565	0
January 2005	0	2783	0	0	2783	0	0	2783	0
February 2005	0	2783	0	0	2783	0	0	2783	0
March 2005	0	2783	0	0	2783	0	0	2783	0
April 2005	0	2783	0	0	2783	0	0	2783	0
May 2005	0	2783	0	0	2783	0	0	2783	0
June 2005	0	2783	0	0	2783	0	0	2783	0
July 2005	0	2862	0	0	2862	0	0	2862	0
August 2005	0	2862	0	0	2862	0	0	2862	0
September 2005	0	2862	0	0	2862	0	0	2862	0
October 2005	0	2886	0	0	2886	0	0	2886	0
November 2005	0	2886	0	0	2886	0	0	2886	0
December 2005	0	2886	0	0	2886	0	0	2886	0
January 2006	0	2913	0	0	2913	0	0	2913	0
February 2006	0	2913	0	0	2913	0	0	2913	0
March 2006	0	2913	0	0	2913	0	0	2913	0
April 2006	0	2942	0	0	2942	0	0	2942	0
May 2006	0	2942	0	0	2942	0	0	2942	0
June 2006	0	2942	0	0	2942	0	0	2942	0
July 2006	0	2874	0	0	2874	0	0	2874	0
August 2006	0	2874	0	0	2874	0	0	2874	0
September 2006	0	2874	0	0	2874	0	0	2874	0
October 2006	0	2881	0	0	2881	0	0	2881	0
November 2006	0	2881	0	0	2881	0	0	2881	0
December 2006	0	2881	0	0	2881	0	0	2881	0
January 2007	0	2695.8	0	0	2695.8	0	0	2695.8	0
February 2007	0	2695.8	0	0	2695.8	0	0	2695.8	0
March 2007	0	2695.8	0	0	2695.8	0	0	2695.8	0
April 2007	0	2690.8	0	0	2690.8	0	0	2690.8	0
May 2007	0	2690.8	0	0	2690.8	0	0	2690.8	0
June 2007	0	2690.8	0	0	2690.8	0	0	2690.8	0
July 2007	0	2655.8	0	0	2655.8	0	0	2655.8	0
August 2007	0	2655.8	0	0	2655.8	0	0	2655.8	0
September 2007	0	2655.8	0	0	2655.8	0	0	2655.8	0
October 2007	0	2604.3	0	0	2604.3	0	0	2604.3	0
November 2007	0	2604.3	0	0	2604.3	0	0	2604.3	0
December 2007	0	2604.3	0	0	2604.3	0	0	2604.3	0
January 2008	0	2626.3	0	0	2626.3	0	0	2626.3	0
February 2008	0	2652.3	0	0	2652.3	0	0	2652.3	0
March 2008	0	2626.3	0	0	2626.3	0	0	2626.3	0
April 2008	0	2626.3	0	0	2626.3	0	0	2626.3	0
May 2008	0	2626.3	0	0	2626.3	0	0	2626.3	0

4"

Monthly Water Gallons Sold (000)									
Month/Yr	Residential (by customer class and meter size) N/A			General Service (by customer class and meter size) 67517			Irrigation (by customer class and meter size) N/A		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	2292	0	1	2292	882500	0	2292	0
August 2002	0	2292	0	1	2292	814500	0	2292	0
September 2002	0	2292	0	1	2292	990300	0	2292	0
October 2002	0	2292	0	1	2292	795300	0	2292	0
November 2002	0	2292	0	1	2292	1140900	0	2292	0
December 2002	0	2292	0	1	2292	1619800	0	2292	0
January 2003	0	2423	0	1	2423	1625200	0	2423	0
February 2003	0	2423	0	1	2423	1673300	0	2423	0
March 2003	0	2423	0	1	2423	1715800	0	2423	0
April 2003	0	2423	0	1	2423	1471100	0	2423	0
May 2003	0	2423	0	1	2423	1135300	0	2423	0
June 2003	0	2423	0	1	2423	953500	0	2423	0
July 2003	0	2423	0	1	2423	1085500	0	2423	0
August 2003	0	2423	0	1	2423	676700	0	2423	0
September 2003	0	2423	0	1	2423	678300	0	2423	0
October 2003	0	2423	0	2	2423	1891400	0	2423	0
November 2003	0	2423	0	0	2423	0	0	2423	0
December 2003	0	2423	0	1	2423	949000	0	2423	0
January 2004	0	2565	0	2	2565	2348900	0	2565	0
February 2004	0	2565	0	0	2565	0	0	2565	0
March 2004	0	2565	0	1	2565	1315300	0	2565	0
April 2004	0	2565	0	1	2565	1191000	0	2565	0
May 2004	0	2565	0	1	2565	1110700	0	2565	0
June 2004	0	2565	0	1	2565	1140100	0	2565	0
July 2004	0	2565	0	2	2565	2008900	0	2565	0
August 2004	0	2565	0	0	2565	0	0	2565	0
September 2004	0	2565	0	1	2565	740700	0	2565	0
October 2004	0	2565	0	1	2565	441200	0	2565	0
November 2004	0	2565	0	1	2565	433700	0	2565	0
December 2004	0	2565	0	1	2565	778700	0	2565	0
January 2005	0	2783	0	1	2783	622900	0	2783	0
February 2005	0	2783	0	1	2783	928500	0	2783	0
March 2005	0	2783	0	1	2783	964000	0	2783	0
April 2005	0	2783	0	1	2783	1061200	0	2783	0
May 2005	0	2783	0	1	2783	804760	0	2783	0
June 2005	0	2783	0	1	2783	1140100	0	2783	0
July 2005	0	2862	0	1	2862	494500	0	2862	0
August 2005	0	2862	0	1	2862	634200	0	2862	0
September 2005	0	2862	0	1	2862	848800	0	2862	0
October 2005	0	2868	0	1	2868	384300	0	2868	0
November 2005	0	2868	0	1	2868	482700	0	2868	0
December 2005	0	2868	0	1	2868	583700	0	2868	0
January 2006	0	2913	0	1	2913	568900	0	2913	0
February 2006	0	2913	0	1	2913	644200	0	2913	0
March 2006	0	2913	0	1	2913	962110	0	2913	0
April 2006	0	2942	0	2	2942	1374290	0	2942	0
May 2006	0	2942	0	0	2942	0	0	2942	0
June 2006	0	2942	0	2	2942	1122900	0	2942	0
July 2006	0	2874	0	0	2874	0	0	2874	0
August 2006	0	2874	0	1	2874	799300	0	2874	0
September 2006	0	2874	0	1	2874	900000	0	2874	0
October 2006	0	2881	0	1	2881	1452200	0	2881	0
November 2006	0	2881	0	2	2881	1296700	0	2881	0
December 2006	0	2881	0	0	2881	0	0	2881	0
January 2007	0	2895.8	0	1	2895.8	591100	0	2895.8	0
February 2007	0	2895.8	0	1	2895.8	645000	0	2895.8	0
March 2007	0	2895.8	0	1	2895.8	711700	0	2895.8	0
April 2007	0	2890.8	0	1	2890.8	284100	0	2890.8	0
May 2007	0	2890.8	0	1	2890.8	109200	0	2890.8	0
June 2007	0	2890.8	0	1	2890.8	21400	0	2890.8	0
July 2007	0	2855.8	0	1	2855.8	5100	0	2855.8	0
August 2007	0	2855.8	0	4	2855.8	12477800	0	2855.8	0
September 2007	0	2855.8	0	0	2855.8	0	0	2855.8	0
October 2007	0	2804.3	0	3	2804.3	4273400	0	2804.3	0
November 2007	0	2804.3	0	5	2804.3	11125200	0	2804.3	0
December 2007	0	2804.3	0	0	2804.3	0	0	2804.3	0
January 2008	0	2828.3	0	2	2828.3	7731600	0	2828.3	0
February 2008	0	2852.3	0	2	2852.3	7931400	0	2852.3	0
March 2008	0	2828.3	0	2	2828.3	4212300	0	2828.3	0
April 2008	0	2828.3	0	4	2828.3	7853400	0	2828.3	0
May 2008	0	2828.3	0	2	2828.3	2068400	0	2828.3	0

**Docket No. 070693-WS
Lake Utility Services Inc.**

Response to Item 4 of Staff's Fourth Data Request

Lake Groves

Wastewater Data

SUB	BILL DT	FPER...	TPER...	Corresponding Consumption Report Months	
[REDACTED]					
} This period is covered in the "2002" data.					
[REDACTED]					
} This period is covered in the "2003" data.					
00675	07/02/04	08/21/04	08/20/04	July	2004
00675	07/30/04	08/21/04	07/20/04	July	2004
00675	09/01/04	07/21/04	08/20/04	September	2004
00675	10/01/04	08/21/04	09/20/04	October	2004
00675	11/01/04	09/21/04	10/20/04	November	2004
00675	12/02/04	10/21/04	11/20/04	December	2004
00675	01/03/05	11/21/04	12/20/04	January	2004
00675	02/02/05	12/21/04	01/20/05	February	2004
00675	03/01/05	01/21/05	02/20/05	March	2004
00675	04/01/05	02/21/05	03/20/05	April	2004
00675	05/02/05	03/21/05	04/20/05	May	2005
00675	05/01/05	04/21/05	05/20/05	June	2005
00675	07/01/05	06/21/05	06/20/05	July	2005
} This period was inadvertently missed for Item 19 of the first discovery.					
[REDACTED]					
} This period is covered in the "2005" data.					
[REDACTED]					
} This period is covered in the "2006" data and is also the test year.					
[REDACTED]					
} This period is the most recent data provided.					

Monthly Wastewater Gallons Sold (000)

5/8"

Residential (by customer class and meter size) 67521

General Service (by customer class and meter size) 67532

Month/Yr	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	1910	2130	15986	3	2130	29490
August 2002	1690	2130	13547	3	2130	29831
September 2002	1921	2130	14163	3	2130	22350
October 2002	1922	2130	12900	3	2130	23010
November 2002	1927	2130	15002	3	2130	14050
December 2002	1946	2130	14289	3	2130	11690
January 2003	1952	2281	14996	3	2281	16090
February 2003	1968	2281	13772	3	2281	14170
March 2003	1965	2281	15311	3	2281	13990
April 2003	1968	2281	14392	3	2281	13240
May 2003	2016	2281	16971	3	2281	19750
June 2003	2035	2281	4361	3	2281	21850
July 2003	2037	2281	16350	3	2281	22790
August 2003	2028	2281	15058	3	2281	17170
September 2003	2040	2281	13439	3	2281	10030
October 2003	4060	2281	31044	8	2281	33570
November 2003	41	2281	209	0	2281	0
December 2003	2082	2281	16268	3	2281	15950
January 2004	4159	2508	32394	6	2508	27700
February 2004	31	2508	219	0	2508	0
March 2004	2173	2508	16945	3	2508	37360
April 2004	2203	2508	16621	4	2508	209300
May 2004	2240	2508	18415	4	2508	274190
June 2004	2283	2508	18722	4	2508	99060
July 2004	4871	2508	37577	9	2508	131330
August 2004	68	2508	473	0	2508	0
September 2004	2433	2508	18161	4	2508	41050
October 2004	2458	2508	18917	4	2508	45820
November 2004	2493	2508	18025	4	2508	108710
December 2004	2480	2508	19271	4	2508	48150
January 2005	2572	2705	20214	4	2705	72810
February 2005	2548	2705	19167	4	2705	97040
March 2005	2615	2705	19771	4	2705	133970
April 2005	2669	2705	20566	4	2705	191290
May 2005	2641	2705	21223	4	2705	60340
June 2005	2263	2705	18722	4	2705	93080
July 2005	5314	2784	37769	8	2784	132277
August 2005	54	2784	713	0	2784	0
September 2005	2680	2784	21738	4	2784	41723
October 2005	2758	2792	22154	4	2792	38710
November 2005	2751	2792	21585	4	2792	49370
December 2005	2780	2792	21909	4	2792	38380
January 2006	2742	2826	20977	4	2826	45470
February 2006	2761	2826	21919	4	2826	40390
March 2006	2767	2826	21759	4	2826	34766
April 2006	5491	2838	47777	8	2838	166414
May 2006	82	2838	853	0	2838	0
June 2006	5620	2838	49367	8	2838	359850
July 2006	63	2801	378	0	2801	0
August 2006	2795	2801	17978	4	2801	49940
September 2006	2784	2801	21099	4	2801	82420
October 2006	2813	2808	15058	4	2808	59880
November 2006	5559	2808	40983	8	2808	161290
December 2006	46	2808	235	0	2808	0
January 2007	2809	2820.3	17992	4	2820.3	87920
February 2007	2804	2820.3	17861	4	2820.3	237350
March 2007	2797	2820.3	16604	4	2820.3	29720
April 2007	2805	2815.3	19687	4	2815.3	47490
May 2007	2829	2815.3	20894	4	2815.3	40453
June 2007	2795	2815.3	21848	4	2815.3	32580
July 2007	2820	2798.3	22521	4	2798.3	78060
August 2007	5693	2798.3	43114	8	2798.3	94130
September 2007	47	2796.3	236	0	2796.3	0
October 2007	2836	2744.8	19899	4	2744.8	26380
November 2007	5565	2744.8	37806	8	2744.8	35460
December 2007	61	2744.8	304	0	2744.8	0
January 2008	2788	2731.8	19906	4	2731.8	18050
February 2008	2813	2755.8	19022	4	2755.8	14670
March 2008	2793	2747.8	17508	4	2747.8	9840
April 2008	6517	2745.8	36441	8	2745.8	32490
May 2008	2794	2745.8	22465	4	2745.8	26710

Monthly Wastewater Gallons Sold (000)

Residential (by customer class and meter size) 67522

General Service (by customer class and meter size) 67533

1"

Month/Yr	Residential (by customer class and meter size) 67522			General Service (by customer class and meter size) 67533		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	2130	0	4	2130	84180
August 2002	0	2130	0	4	2130	85480
September 2002	0	2130	0	5	2130	182630
October 2002	0	2130	0	5	2130	107210
November 2002	0	2130	0	5	2130	87010
December 2002	0	2130	0	5	2130	82820
January 2003	0	2261	0	5	2261	66700
February 2003	0	2261	0	5	2261	86590
March 2003	0	2261	0	5	2261	83730
April 2003	0	2261	0	6	2261	75170
May 2003	0	2261	0	6	2261	43180
June 2003	0	2261	0	5	2261	120680
July 2003	0	2261	0	5	2261	115220
August 2003	0	2261	0	5	2261	134030
September 2003	0	2261	0	5	2261	67400
October 2003	0	2261	0	10	2261	261540
November 2003	0	2261	0	0	2261	0
December 2003	0	2261	0	5	2261	204200
January 2004	0	2508	0	11	2508	616720
February 2004	0	2508	0	0	2508	0
March 2004	0	2508	0	5	2508	266420
April 2004	0	2508	0	5	2508	213180
May 2004	0	2508	0	5	2508	241270
June 2004	0	2508	0	5	2508	161828
July 2004	0	2508	0	10	2508	267270
August 2004	0	2508	0	0	2508	0
September 2004	0	2508	0	5	2508	149750
October 2004	0	2508	0	5	2508	123150
November 2004	0	2508	0	5	2508	65730
December 2004	0	2508	0	5	2508	36870
January 2005	0	2705	0	5	2705	128210
February 2005	0	2705	0	5	2705	195010
March 2005	0	2705	0	5	2705	84070
April 2005	0	2705	0	5	2705	87960
May 2005	0	2705	0	5	2705	124050
June 2005	0	2705	0	5	2705	161828
July 2005	0	2784	0	10	2784	371050
August 2005	0	2784	0	0	2784	0
September 2005	0	2784	0	5	2784	77280
October 2005	0	2792	0	5	2792	151610
November 2005	0	2792	0	5	2792	125320
December 2005	0	2792	0	5	2792	207480
January 2006	0	2826	0	5	2826	41550
February 2006	0	2826	0	6	2826	74463
March 2006	0	2826	0	4	2826	104040
April 2006	0	2838	0	10	2838	206590
May 2006	0	2838	0	0	2838	0
June 2006	0	2838	0	10	2838	257787
July 2006	0	2801	0	1	2801	0
August 2006	0	2801	0	5	2801	110760
September 2006	0	2801	0	6	2801	114140
October 2006	0	2808	0	6	2808	145100
November 2006	0	2808	0	12	2808	695440
December 2006	0	2808	0	0	2808	0
January 2007	0	2820.3	0	6	2820.3	197000
February 2007	0	2820.3	0	10	2820.3	190250
March 2007	0	2820.3	0	10	2820.3	88330
April 2007	0	2815.3	0	9	2815.3	160270
May 2007	0	2815.3	0	9	2815.3	154860
June 2007	0	2815.3	0	9	2815.3	172860
July 2007	0	2796.3	0	9	2796.3	171830
August 2007	0	2796.3	0	18	2796.3	324150
September 2007	0	2796.3	0	0	2796.3	0
October 2007	0	2744.8	0	10	2744.8	114730
November 2007	0	2744.8	0	16	2744.8	197110
December 2007	0	2744.8	0	0	2744.8	0
January 2008	0	2731.8	0	8	2731.8	165670
February 2008	0	2755.8	0	6	2755.8	125710
March 2008	0	2747.8	0	8	2747.8	106670
April 2008	0	2745.8	0	16	2745.8	225730
May 2008	0	2745.8	0	8	2745.8	160840

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Monthly Wastewater Gallons Sold (000)							
Month/Yr	Residential (by customer class and meter size) 67523			General Service (by customer class and meter size) 67534			Gals Sold
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	
July 2002	0	2130	0	1	2130	48028	
August 2002	0	2130	0	1	2130	89774	
September 2002	0	2130	0	1	2130	74200	
October 2002	0	2130	0	1	2130	39800	
November 2002	0	2130	0	1	2130	59200	
December 2002	0	2130	0	1	2130	37800	
January 2003	0	2261	0	1	2261	40800	
February 2003	0	2261	0	1	2261	28700	
March 2003	0	2261	0	1	2261	36000	
April 2003	0	2261	0	2	2261	32100	
May 2003	0	2261	0	2	2261	47380	
June 2003	0	2261	0	2	2261	53010	
July 2003	0	2261	0	2	2261	49807	
August 2003	0	2261	0	2	2261	201413	
September 2003	0	2261	0	2	2261	308000	
October 2003	0	2261	0	4	2261	210500	
November 2003	0	2261	0	0	2261	0	
December 2003	0	2261	0	2	2261	135700	
January 2004	0	2508	0	4	2508	277000	
February 2004	0	2508	0	0	2508	0	
March 2004	0	2508	0	2	2508	125200	
April 2004	0	2508	0	2	2508	133700	
May 2004	0	2508	0	2	2508	147000	
June 2004	0	2508	0	2	2508	145310	
July 2004	0	2508	0	4	2508	527590	
August 2004	0	2508	0	0	2508	0	
September 2004	0	2508	0	2	2508	140800	
October 2004	0	2508	0	2	2508	120100	
November 2004	0	2508	0	2	2508	127700	
December 2004	0	2508	0	2	2508	123300	
January 2005	0	2705	0	2	2705	145700	
February 2005	0	2705	0	2	2705	125000	
March 2005	0	2705	0	2	2705	128800	
April 2005	0	2705	0	1	2705	128900	
May 2005	0	2705	0	1	2705	57000	
June 2005	0	2705	0	2	2705	145310	
July 2005	0	2784	0	2	2784	111100	
August 2005	0	2784	0	0	2784	0	
September 2005	0	2784	0	1	2784	57500	
October 2005	0	2792	0	1	2792	71200	
November 2005	0	2792	0	1	2792	39000	
December 2005	0	2792	0	1	2792	46700	
January 2006	0	2828	0	1	2828	60000	
February 2006	0	2828	0	1	2828	43300	
March 2006	0	2828	0	1	2828	36300	
April 2006	0	2838	0	2	2838	78800	
May 2006	0	2838	0	0	2838	0	
June 2006	0	2838	0	2	2838	124000	
July 2006	0	2801	0	0	2801	0	
August 2006	0	2801	0	1	2801	28100	
September 2006	0	2801	0	1	2801	70600	
October 2006	0	2808	0	1	2808	42200	
November 2006	0	2808	0	2	2808	124700	
December 2006	0	2808	0	0	2808	0	
January 2007	0	2820.3	0	1	2820.3	47660	
February 2007	0	2820.3	0	1	2820.3	80950	
March 2007	0	2820.3	0	1	2820.3	82500	
April 2007	0	2815.3	0	1	2815.3	88500	
May 2007	0	2815.3	0	1	2815.3	102100	
June 2007	0	2815.3	0	1	2815.3	154100	
July 2007	0	2796.3	0	1	2796.3	143300	
August 2007	0	2796.3	0	2	2796.3	191000	
September 2007	0	2796.3	0	0	2796.3	0	
October 2007	0	2744.8	0	1	2744.8	113100	
November 2007	0	2744.8	0	2	2744.8	157200	
December 2007	0	2744.8	0	0	2744.8	0	
January 2008	0	2731.8	0	1	2731.8	113700	
February 2008	0	2755.8	0	1	2755.8	82700	
March 2008	0	2747.8	0	1	2747.8	67300	
April 2008	0	2745.8	0	2	2745.8	150300	
May 2008	0	2745.8	0	1	2745.8	69000	

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Monthly Wastewater Gallons Sold (000)						
Month/Yr	Residential (by customer class and meter size) 87524			General Service (by customer class and meter size) 87535		
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold
July 2002	0	2130	0	0	2130	0
August 2002	0	2130	0	0	2130	0
September 2002	0	2130	0	0	2130	0
October 2002	0	2130	0	0	2130	0
November 2002	0	2130	0	0	2130	0
December 2002	0	2130	0	0	2130	0
January 2003	0	2261	0	0	2261	0
February 2003	0	2261	0	0	2261	0
March 2003	0	2261	0	0	2261	0
April 2003	0	2261	0	0	2261	0
May 2003	0	2261	0	0	2261	0
June 2003	0	2261	0	0	2261	0
July 2003	0	2261	0	0	2261	0
August 2003	0	2261	0	0	2261	0
September 2003	0	2261	0	0	2261	0
October 2003	0	2261	0	0	2261	0
November 2003	0	2261	0	0	2261	0
December 2003	0	2261	0	0	2261	0
January 2004	0	2508	0	0	2508	0
February 2004	0	2508	0	0	2508	0
March 2004	0	2508	0	0	2508	0
April 2004	0	2508	0	0	2508	0
May 2004	0	2508	0	0	2508	0
June 2004	0	2508	0	0	2508	0
July 2004	0	2508	0	0	2508	0
August 2004	0	2508	0	0	2508	0
September 2004	0	2508	0	0	2508	0
October 2004	0	2508	0	0	2508	0
November 2004	0	2508	0	0	2508	0
December 2004	0	2508	0	0	2508	0
January 2005	0	2705	0	0	2705	0
February 2005	0	2705	0	0	2705	0
March 2005	0	2705	0	0	2705	0
April 2005	0	2705	0	0	2705	0
May 2005	0	2705	0	0	2705	0
June 2005	0	2705	0	0	2705	0
July 2005	0	2784	0	0	2784	0
August 2005	0	2784	0	0	2784	0
September 2005	0	2784	0	0	2784	0
October 2005	0	2792	0	0	2792	0
November 2005	0	2792	0	0	2792	0
December 2005	0	2792	0	0	2792	0
January 2006	0	2826	0	0	2826	0
February 2006	0	2826	0	0	2826	0
March 2006	0	2826	0	0	2826	0
April 2006	0	2838	0	0	2838	0
May 2006	0	2838	0	0	2838	0
June 2006	0	2838	0	0	2838	0
July 2006	0	2801	0	0	2801	0
August 2006	0	2801	0	0	2801	0
September 2006	0	2801	0	0	2801	0
October 2006	0	2808	0	0	2808	0
November 2006	0	2808	0	0	2808	0
December 2006	0	2808	0	0	2808	0
January 2007	0	2820.3	0	0	2820.3	0
February 2007	0	2820.3	0	0	2820.3	0
March 2007	0	2820.3	0	0	2820.3	0
April 2007	0	2815.3	0	0	2815.3	0
May 2007	0	2815.3	0	0	2815.3	0
June 2007	0	2815.3	0	0	2815.3	0
July 2007	0	2796.3	0	0	2796.3	0
August 2007	0	2796.3	0	0	2796.3	0
September 2007	0	2796.3	0	0	2796.3	0
October 2007	0	2744.8	0	0	2744.8	0
November 2007	0	2744.8	0	0	2744.8	0
December 2007	0	2744.8	0	0	2744.8	0
January 2008	0	2731.8	0	0	2731.8	0
February 2008	0	2756.8	0	0	2756.8	0
March 2008	0	2747.8	0	0	2747.8	0
April 2008	0	2745.8	0	0	2745.8	0
May 2008	0	2745.8	0	0	2745.8	0

4th

Monthly Wastewater Gallons Sold (000)							
Month/Yr	Residential (by customer class and meter size) N/A			General Service (by customer class and meter size) 67536			
	Bills	ERCs	Gals Sold	Bills	ERCs	Gals Sold	
July 2002	0	2130	0	1	2130	982500	
August 2002	0	2130	0	1	2130	814500	
September 2002	0	2130	0	1	2130	990300	
October 2002	0	2130	0	1	2130	795300	
November 2002	0	2130	0	1	2130	1140900	
December 2002	0	2130	0	1	2130	1619800	
January 2003	0	2261	0	1	2261	1625200	
February 2003	0	2261	0	1	2261	1673300	
March 2003	0	2261	0	1	2261	1715800	
April 2003	0	2261	0	1	2261	1471100	
May 2003	0	2261	0	1	2261	1136300	
June 2003	0	2261	0	1	2261	953500	
July 2003	0	2261	0	1	2261	1065600	
August 2003	0	2261	0	1	2261	676700	
September 2003	0	2261	0	1	2261	678300	
October 2003	0	2261	0	2	2261	1691400	
November 2003	0	2261	0	0	2261	0	
December 2003	0	2261	0	1	2261	949800	
January 2004	0	2508	0	2	2508	2348900	
February 2004	0	2508	0	0	2508	0	
March 2004	0	2508	0	1	2508	1315300	
April 2004	0	2508	0	1	2508	1191000	
May 2004	0	2508	0	1	2508	1110700	
June 2004	0	2508	0	1	2508	1140100	
July 2004	0	2508	0	2	2508	2008600	
August 2004	0	2508	0	0	2508	0	
September 2004	0	2508	0	1	2508	740700	
October 2004	0	2508	0	1	2508	441200	
November 2004	0	2508	0	1	2508	433700	
December 2004	0	2508	0	1	2508	776700	
January 2005	0	2705	0	1	2705	822900	
February 2005	0	2705	0	1	2705	928500	
March 2005	0	2705	0	1	2705	964000	
April 2005	0	2705	0	1	2705	1091200	
May 2005	0	2705	0	1	2705	904760	
June 2005	0	2705	0	1	2705	1140100	
July 2005	0	2784	0	1	2784	494500	
August 2005	0	2784	0	1	2784	634200	
September 2005	0	2784	0	1	2784	648800	
October 2005	0	2792	0	1	2792	384300	
November 2005	0	2792	0	1	2792	482700	
December 2005	0	2792	0	1	2792	583700	
January 2006	0	2826	0	1	2826	558900	
February 2006	0	2826	0	1	2826	644200	
March 2006	0	2826	0	1	2826	662110	
April 2006	0	2838	0	2	2838	1374290	
May 2006	0	2838	0	0	2838	0	
June 2006	0	2838	0	2	2838	1122900	
July 2006	0	2801	0	0	2801	0	
August 2006	0	2801	0	1	2801	799300	
September 2006	0	2801	0	1	2801	800000	
October 2006	0	2808	0	1	2808	1452200	
November 2006	0	2808	0	2	2808	1296700	
December 2006	0	2808	0	0	2808	0	
January 2007	0	2820.3	0	1	2820.3	591100	
February 2007	0	2820.3	0	1	2820.3	545000	
March 2007	0	2820.3	0	1	2820.3	711700	
April 2007	0	2815.3	0	1	2815.3	294100	
May 2007	0	2815.3	0	1	2815.3	109200	
June 2007	0	2815.3	0	1	2815.3	21400	
July 2007	0	2796.3	0	1	2796.3	5100	
August 2007	0	2796.3	0	2	2796.3	44400	
September 2007	0	2796.3	0	0	2796.3	0	
October 2007	0	2744.8	0	1	2744.8	0	
November 2007	0	2744.8	0	1	2744.8	0	
December 2007	0	2744.8	0	0	2744.8	0	
January 2008	0	2731.8	0	0	2731.8	0	
February 2008	0	2755.8	0	0	2755.8	0	
March 2008	0	2747.8	0	0	2747.8	0	
April 2008	0	2745.8	0	0	2745.8	0	
May 2008	0	2745.8	0	0	2745.8	0	